

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----x

**NOTICE OF DEBTORS' OBJECTION TO THE CLAIM OF
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE (CLAIM NO. 10082)**

PLEASE TAKE NOTICE that a hearing on the annexed objection (the “Objection”) of Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), to claim number 10082, filed by Wilmington Trust Company, as Indenture Trustee, will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **November 30, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Objection must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by

registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **November 14, 2011 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if a response to the Objection is not timely filed and served, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Objection, which order may be entered with no further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that responding parties are required to attend the Hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: September 30, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----x

**DEBTORS' OBJECTION TO THE CLAIM OF WILMINGTON TRUST
COMPANY AS INDENTURE TRUSTEE (CLAIM NO. 10082)**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), hereby file this objection (the “Objection”) to claim number 10082, filed by Wilmington Trust Company, as Indenture Trustee (the “Wilmington Trust Claim”), and respectfully represent as follows:

Relief Requested

1. The Debtors file this Objection pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3007(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), seeking to reduce the

Wilmington Trust Claim to the amount of \$48,783,940,671.27 and to allow such claim only to the extent of such reduced amount.

2. The Debtors have examined the Wilmington Trust Claim and have determined that such claim should be reduced and allowed on the basis that the amount listed on the proof of claim filed by Wilmington Trust, as Indenture Trustee, is greater than the fair and accurate amount owed by LBHI on the securities included on such claim as determined by the Debtors after a review of the Debtors' books and records and the documentation provided by the Wilmington Trust Company, as Indenture Trustee ("Wilmington Trust" or the "Claimant"). The Debtors and the Claimant have agreed upon a claim value of \$48,783,940,671.27, and the Debtors, therefore, request that the Court reduce the Wilmington Trust Claim to the amount of \$48,783,940,671.27 and allow such claim only to the extent of the reduced amount, which is the aggregate allowed amount for all securities identified on Exhibit A attached hereto. The proposed allowed claim amount for each security is also set forth on Exhibit A attached hereto.

3. The Debtors reserve all their rights to object to the Wilmington Trust Claim on any other basis as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 (the "Petition Date") and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court

voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee"). Wilmington Trust has served on the Creditors' Committee since September 17, 2008.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner"), and, by order, dated January 20, 2009 [ECF No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [ECF No. 7531].

8. On July 2, 2009, this Court entered an order setting forth procedures for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [ECF No. 4271]. The Bar Date Order provided that certain persons or entities "are not required to file a Proof of Claim on or before the Bar Date," including "any holder of a security listed on the Master List of Securities available on the Debtors' website <http://www.lehman-docket.com> (the "Master List of Securities") due to the fact that the indenture trustee for such securities will file a global proof of claim on behalf of all holders of securities issued thereunder." Bar Date Order at 3-4. The Bar Date Order further provided that "Wilmington Trust Company. . . will file a global proof(s) of claim

on behalf of all holders of securities for which it is identified as Indenture Trustee on the Master List of Securities.” Bar Date Order at 4. The Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. The Master List of Securities identified securities by, among other things, CUSIP number, original issue amount, maturity date, and agent or trustee name. The purpose of publishing the Master List of Securities was to alert particular noteholders that they did not have to file individual proofs of claim because their respective Indenture Trustee would be filing a global proof of claim on their behalf. The Master List of Securities was made publicly available at <http://www.lehman-docket.com>.

The Wilmington Trust Claim

10. On September 1, 1987, Shearson Lehman Brothers Holdings Inc. (“Shearson”), a corporate predecessor to LBHI, and Citibank, N.A. (“Citibank”) executed an indenture (the “Indenture”). Pursuant to the Indenture, Shearson and LBHI issued multiple series of securities, including simple unsecured interest bearing notes as well as more complex and structured securities. Citibank served as Indenture Trustee under the Indenture until May 14, 2008 when the Wilmington Trust Company succeeded to the trusteeship.

11. On September 2, 2009, Wilmington Trust filed the Wilmington Trust Claim on behalf of itself, as Indenture Trustee, and the holders of the unsecured notes issued pursuant to the Indenture (the “Noteholders”). According to the Wilmington Trust Claim, LBHI owes the Claimant an amount in the range of \$49,214,955,480.71 to \$73,162,259,495.49. The Wilmington Trust Claim provides that the maximum amount

was based on the aggregate total issued amount of all CUSIP numbers listed on the Master List of Securities for which Wilmington Trust serves as Indenture Trustee.

12. The Master List of Securities was prepared to identify certain securities for which a trustee would file a claim, and thus eliminate duplicate claims being filed against the Debtors. The amounts set forth on the Master List of Securities are not equal to the outstanding principal balance on such securities.

The Wilmington Trust Claim Should Be Reduced and Allowed

13. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). A proof of claim is “deemed allowed, unless a party in interest objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

14. Having carefully reviewed their books and records with respect to the securities issued under the Indenture, and by application of the Structured Securities Valuation Methodologies (as defined below) with respect to the Wilmington Structured Securities (as defined below), the Debtors have calculated reconciled claim amounts for each issuance under the Indenture. The Debtors have provided their reconciliation to Wilmington Trust and both parties now agree that a total claim value of

\$48,783,940,671.27 is a fair and accurate measure of the amounts owing under the Indenture to the holders of securities issued pursuant to the Indenture.

15. A large majority of the aggregate amount due on the securities included on the Wilmington Trust Claim relates to amounts due on simple interest bearing notes, for which it is relatively straightforward to determine the amount. The principal amount outstanding on many of these securities has been significantly reduced since the initial issuances for various reasons, including repayments or repurchases by LBHI. As a result, the actual amount outstanding on the securities is substantially less than the amount stated in the claim. After a lengthy process of reconciling the Wilmington Trust Claim with the Debtors' books and records, Wilmington Trust has agreed to the reduced claim amount for each security set forth on Exhibit A attached hereto.

16. Certain of the notes, however, are complex structured securities in which the return to the investor is based upon the performance or price of an index, commodity or stock. The Debtors have valued the structured securities by applying the structured securities valuation methodologies (the "Structured Securities Valuation Methodologies") described in the Debtors' Disclosure Statement for the Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code [ECF No. 19629]. A list of the structured securities, which are a subset of the securities included on the Wilmington Trust Claim, (the "Wilmington Structured Securities"), and the allowed claim amount for each of these securities is set forth on Exhibit B attached hereto.

17. Wilmington Trust has informed the Debtors that based on the information provided by the Creditors' Committee in connection with the Debtors' Amended Motion Pursuant to Sections 105(a) and 502(b) of the Bankruptcy Code and Bankruptcy Rule 9019 For Approval of Procedures for Determining the Allowed Amount of Claims Filed Based on Structured Securities Issued or Guaranteed by Lehman Brothers Holdings Inc. [ECF No. 18127], it believes that applying the Structured Securities Valuation Methodologies to derive values for the Wilmington Structured Securities is reasonable under the circumstances of this case.

18. Wilmington Trust has also informed the Debtors that it has sought direction from the beneficial holders of the Wilmington Structured Securities regarding the calculation of the proposed claim amounts for such securities pursuant to the Valuation Methodologies, but has not received any such direction in response to its request to the holders.

19. In connection with its agreement to reduce the Wilmington Trust Claim to the proposed allowed claim amounts derived pursuant to the Valuation Methodologies, Wilmington Trust has requested that the order enjoin the Noteholders from asserting claims against Wilmington Trust arising from its negotiation of and consent to the amount of the Wilmington Trust Claim that relates to the Wilmington Structured Securities.

20. The Trustee and the Debtor have now agreed on a reduced claim amount for the Wilmington Trust Claim. Accordingly, the Debtors request that the Court reduce the Wilmington Trust Claim to the amount of \$48,783,940,671.27 and allow such claim only to the extent of such reduced amount.

Notice

21. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Objection on: (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the attorneys for Wilmington Trust; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]. Wilmington Trust has agreed to serve notice of this Objection on Noteholders through the usual and customary methods Wilmington Trust employs for providing notice to the Noteholders. The Debtors submit that no other or further notice need be provided.

22. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: September 30, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
1 WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	10082	Lehman Brothers Holdings Inc.	524935129	Unsecured	\$6,800,100.00*	Unsecured	\$6,359,349.27
			5249083B4	Unsecured	\$898,000.00*	Unsecured	\$763,670.90
			5249083H1	Unsecured	\$1,500,000.00*	Unsecured	\$1,470,672.86
			5249083M0	Unsecured	\$2,900,000.00*	Unsecured	\$2,076,618.76
			5249083S7	Unsecured	\$125,000.00*	Unsecured	\$82,004.81
			5249083W8	Unsecured	\$709,000.00*	Unsecured	\$568,610.95
			5249084X5	Unsecured	\$367,000.00*	Unsecured	\$166,604.55
			5249085D8	Unsecured	\$55,000,000.00*	Unsecured	\$55,229,166.67
			5249085R7	Unsecured	\$125,000.00*	Unsecured	\$101,392.10
			5249085Y2	Unsecured	\$100,000.00*	Unsecured	\$75,195.40
			5249086M7	Unsecured	\$760,000.00*	Unsecured	\$382,602.00
			5249086N5	Unsecured	\$173,000.00*	Unsecured	\$108,955.78
			5249086T2	Unsecured	\$100,000.00*	Unsecured	\$97,675.57
			5249086U9	Unsecured	\$1,999,000.00*	Unsecured	\$931,627.00
			5249086V7	Unsecured	\$1,000,000.00*	Unsecured	\$741,829.45
			5249086W5	Unsecured	\$500,000.00*	Unsecured	\$230,990.00
			5249087A2	Unsecured	Undetermined	Unsecured	\$1,920,583.33
			5249087C8	Unsecured	\$151,000.00*	Unsecured	\$144,581.08
			5249087D6	Unsecured	\$1,300,000.00*	Unsecured	\$1,307,075.26
			5249087E4	Unsecured	\$259,000.00*	Unsecured	\$11,150.00
			5249087F1	Unsecured	\$106,000.00*	Unsecured	\$65,001.47
			5249087K0	Unsecured	\$168,000.00*	Unsecured	\$108,545.16
			524908AA8	Unsecured	\$300,000,000.00*	Unsecured	\$288,955,497.33
			524908B66	Unsecured	\$6,330,000.00*	Unsecured	\$4,240,725.59
			524908BF6	Unsecured	\$150,000,000.00*	Unsecured	\$151,558,333.33
			524908BQ2	Unsecured	\$250,000,000.00*	Unsecured	\$222,934,630.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524908CF5		Unsecured	\$400,000,000.00*		Unsecured	\$318,756,465.69
	524908CM0		Unsecured	\$1,000,000,000.00*		Unsecured	\$696,306,720.94
	524908ET3		Unsecured	\$6,100,000.00*		Unsecured	\$5,413,169.64
	524908FJ4		Unsecured	\$7,340,000.00*		Unsecured	\$725,999.27
	524908FN5		Unsecured	\$32,570,000.00*		Unsecured	\$4,001,999.57
	524908J92		Unsecured	\$1,700,000.00*		Unsecured	\$1,701,648.68
	524908JE1		Unsecured	\$10,808,000.00*		Unsecured	\$5,310,040.73
	524908JK7		Unsecured	\$7,611,000.00*		Unsecured	\$1,566,812.06
	524908K25		Unsecured	\$7,775,000.00*		Unsecured	\$3,804,788.92
	524908L73		Unsecured	\$1,000,000.00*		Unsecured	\$1,001,354.43
	524908LK4		Unsecured	\$57,800,000.00*		Unsecured	\$47,881,319.91
	524908MB3		Unsecured	\$22,000,000.00*		Unsecured	\$10,873,966.00
	524908MG2		Unsecured	\$4,985,000.00*		Unsecured	\$1,320,620.24
	524908MP2		Unsecured	\$12,365,000.00*		Unsecured	\$5,376,734.88
	524908MR8		Unsecured	\$6,000,000.00*		Unsecured	\$1,817,954.23
	524908MV9		Unsecured	\$4,000,000.00*		Unsecured	\$1,283,561.71
	524908MY3		Unsecured	\$4,000,000.00*		Unsecured	\$1,553,254.19
	524908N30		Unsecured	\$312,000.00*		Unsecured	\$150,934.94
	524908N48		Unsecured	\$990,000.00*		Unsecured	\$592,742.86
	524908NC0		Unsecured	\$17,000,000.00*		Unsecured	\$1,133,233.04
	524908NF3		Unsecured	\$100,000,000.00*		Unsecured	\$139,548.89
	524908NL0		Unsecured	\$10,000,000.00*		Unsecured	\$9,491,655.28
	524908NM8		Unsecured	\$10,000,000.00*		Unsecured	\$10,011,941.32
	524908NV8		Unsecured	\$4,000,000.00*		Unsecured	\$4,004,719.86
	524908NX4		Unsecured	\$50,000,000.00*		Unsecured	\$53,481,388.89
	524908NY2		Unsecured	\$17,000,000.00*		Unsecured	\$14,513,829.16
	524908NZ9		Unsecured	\$10,124,000.00*		Unsecured	\$6,384,844.47
	524908PA2		Unsecured	\$10,000,000.00*		Unsecured	\$9,575,000.00
	524908PF1		Unsecured	\$7,735,000.00*		Unsecured	\$9,070,724.20
	524908PH7		Unsecured	\$2,645,000.00*		Unsecured	\$1,513,063.20
	524908PL8		Unsecured	\$51,945,000.00*		Unsecured	\$12,617,583.16
	524908PM6		Unsecured	\$6,765,000.00*		Unsecured	\$4,948,975.30
	524908R51		Unsecured	\$30,000,000.00*		Unsecured	\$30,199,208.67
	524908R69		Unsecured	\$70,000,000.00*		Unsecured	\$70,464,820.22

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524908R77		Unsecured	\$320,000,000.00*		Unsecured	\$30,199,208.67
	524908S27		Unsecured	\$465,000,000.00*		Unsecured	\$468,067,067.67
	524908SH4		Unsecured	\$23,900,000.00*		Unsecured	\$13,046,888.35
	524908SJ0		Unsecured	\$1,200,000.00*		Unsecured	\$1,201,038.25
	524908SQ4		Unsecured	\$300,000,000.00*		Unsecured	\$300,451,000.00
	524908TY6		Unsecured	\$4,965,000.00*		Unsecured	\$4,421,274.29
	524908UH1		Unsecured	\$4,000,000.00*		Unsecured	\$4,007,281.25
	524908UK4		Unsecured	\$1,864,000.00*		Unsecured	\$1,434,107.62
	524908UL2		Unsecured	\$50,000,000.00*		Unsecured	\$5,006,628.57
	524908UP3		Unsecured	\$13,943,000.00*		Unsecured	\$18,345,555.97
	524908UY4		Unsecured	\$100,000,000.00*		Unsecured	\$264,500.12
	524908UZ1		Unsecured	Undetermined		Unsecured	\$3,179,886.71
	524908VB3		Unsecured	\$1,000,000.00*		Unsecured	\$912,032.35
	524908VN7		Unsecured	Undetermined		Unsecured	\$3,670,261.42
	524908WE6		Unsecured	\$2,460,000.00*		Unsecured	\$2,125,480.24
	524908WF3		Unsecured	\$13,000,000.00*		Unsecured	\$13,017,635.80
	524908WK2		Unsecured	\$900,000.00*		Unsecured	\$704,244.86
	524908WS5		Unsecured	\$2,500,000.00*		Unsecured	\$2,002,333.23
	524908WU0		Unsecured	\$60,000,000.00*		Unsecured	\$60,131,072.13
	524908WW6		Unsecured	\$3,125,000.00*		Unsecured	\$2,449,559.02
	524908X21		Unsecured	\$100,000,000.00*		Unsecured	\$100,235,888.89
	524908X54		Unsecured	\$400,000,000.00*		Unsecured	\$400,943,555.56
	524908XD7		Unsecured	\$10,287,000.00*		Unsecured	\$10,307,287.58
	524908XL9		Unsecured	Undetermined		Unsecured	\$5,228,850.95
	524935AJ2		Unsecured	\$1,351,000.00*		Unsecured	\$1,364,556.91
	524935AK9		Unsecured	\$197,000.00*		Unsecured	\$192,514.18
	524935AP8		Unsecured	\$1,397,000.00*		Unsecured	\$90,250.86
	524935AT0		Unsecured	\$191,000.00*		Unsecured	\$118,405.82
	524935AV5		Unsecured	\$1,000,000.00*		Unsecured	\$630,110.67
	524935AW3		Unsecured	\$1,215,000.00*		Unsecured	\$627,370.03
	524935AX1		Unsecured	\$700,000.00*		Unsecured	\$701,195.38
	524935AY9		Unsecured	\$1,102,000.00*		Unsecured	\$1,094,045.97
	524935AZ6		Unsecured	\$500,000.00*		Unsecured	\$469,589.67
	524935BE2		Unsecured	\$100,000.00*		Unsecured	\$79,400.62

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 3 of 24

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524935BF9		Unsecured	\$1,000,000.00*		Unsecured	\$948,927.32
	524935BG7		Unsecured	\$1,528,000.00*		Unsecured	\$1,257,124.95
	524935BN2		Unsecured	\$290,000.00*		Unsecured	\$244,662.96
	524935BR3		Unsecured	\$100,000.00*		Unsecured	\$71,183.66
	524935BV4		Unsecured	\$500,000.00*		Unsecured	\$509,977.30
	524935BX0		Unsecured	\$1,500,000.00*		Unsecured	\$1,474,762.73
	524935BY8		Unsecured	\$645,000.00*		Unsecured	\$540,616.48
	524935CA9		Unsecured	\$1,441,000.00*		Unsecured	\$1,208,088.20
	524935CE1		Unsecured	\$231,000.00*		Unsecured	\$198,842.34
	524935CH4		Unsecured	\$525,000.00*		Unsecured	\$502,293.06
	524935CJ0		Unsecured	\$1,000,000.00*		Unsecured	\$984,463.69
	524935CK7		Unsecured	\$123,000.00*		Unsecured	\$105,062.42
	524935CL5		Unsecured	\$796,000.00*		Unsecured	\$777,035.37
	524935CM3		Unsecured	\$500,000.00*		Unsecured	\$420,130.12
	524935CN1		Unsecured	\$1,361,000.00*		Unsecured	\$175,766.45
	524935CP6		Unsecured	\$625,000.00*		Unsecured	\$377,689.65
	524935CQ4		Unsecured	\$367,000.00*		Unsecured	\$295,421.53
	524935CR2		Unsecured	\$1,172,000.00*		Unsecured	\$1,042,262.77
	524935CS0		Unsecured	\$186,000.00*		Unsecured	\$186,263.92
	524935CT8		Unsecured	\$350,000.00*		Unsecured	\$245,989.05
	524935CU5		Unsecured	\$749,000.00*		Unsecured	\$670,958.44
	524935CV3		Unsecured	\$1,700,000.00*		Unsecured	\$1,720,400.00
	524935CW1		Unsecured	\$118,000.00*		Unsecured	\$116,728.63
	524935CX9		Unsecured	\$100,000.00*		Unsecured	\$20,784.43
	524935CY7		Unsecured	\$213,000.00*		Unsecured	\$200,004.73
	524935CZ4		Unsecured	\$1,000,000.00*		Unsecured	\$893,144.99
	524935DA8		Unsecured	\$500,000.00*		Unsecured	\$455,022.41
	524935DB6		Unsecured	\$1,500,000.00*		Unsecured	\$1,003,585.33
	524935DC4		Unsecured	\$1,500,000.00*		Unsecured	\$843,108.96
	524935DD2		Unsecured	\$117,000.00*		Unsecured	\$101,251.23
	524935DE0		Unsecured	\$419,000.00*		Unsecured	\$419,391.91
	524935DF7		Unsecured	\$135,000.00*		Unsecured	\$134,727.90
	524935DK6		Unsecured	\$1,000,000.00*		Unsecured	\$98,504.54
	524935DM2		Unsecured	\$3,124,000.00*		Unsecured	\$3,159,723.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524935DN0		Unsecured	\$500,000.00*		Unsecured	\$510,094.69
	524935DP5		Unsecured	\$375,000.00*		Unsecured	\$344,506.99
	524935DQ3		Unsecured	\$300,000.00*		Unsecured	\$303,567.41
	524935DR1		Unsecured	\$196,000.00*		Unsecured	\$181,853.17
	524935DT7		Unsecured	\$200,000.00*		Unsecured	\$189,735.52
	524935DU4		Unsecured	\$600,000.00*		Unsecured	\$417,876.92
	524935DV2		Unsecured	\$1,441,000.00*		Unsecured	\$1,401,727.09
	524935DW0		Unsecured	\$435,000.00*		Unsecured	\$374,587.86
	524935DX8		Unsecured	\$173,000.00*		Unsecured	\$162,780.59
	524935DY6		Unsecured	\$100,000.00*		Unsecured	\$97,447.18
	524935EA7		Unsecured	\$682,000.00*		Unsecured	\$660,491.64
	524935EB5		Unsecured	\$502,000.00*		Unsecured	\$465,213.16
	524935EC3		Unsecured	\$200,000.00*		Unsecured	\$97,945.61
	524935ED1		Unsecured	\$241,000.00*		Unsecured	\$231,096.67
	524935EE9		Unsecured	\$668,000.00*		Unsecured	\$593,487.21
	524935EF6		Unsecured	\$500,000.00*		Unsecured	\$455,270.12
	524935EK5		Unsecured	\$120,000.00*		Unsecured	\$118,455.04
	524935EL3		Unsecured	\$213,000.00*		Unsecured	\$204,623.94
	524935EM1		Unsecured	\$403,000.00*		Unsecured	\$361,977.81
	524935EN9		Unsecured	\$803,000.00*		Unsecured	\$771,278.98
	52517P2E0		Unsecured	\$16,000,000.00*		Unsecured	\$16,105,111.11
	52517P2H3		Unsecured	\$5,000,000.00*		Unsecured	\$5,007,989.49
	52517P2J9		Unsecured	\$72,500,000.00*		Unsecured	\$7,293,877.60
	52517P2K6		Unsecured	\$2,750,000,000.00*		Unsecured	\$2,509,557,031.07
	52517P2L4		Unsecured	\$100,000,000.00*		Unsecured	\$100,136,791.67
	52517P2M2		Unsecured	\$1,306,000.00*		Unsecured	\$1,565,161.66
	52517P2P5		Unsecured	\$13,240,000.00*		Unsecured	\$13,315,487.41
	52517P2R1		Unsecured	\$10,000,000.00*		Unsecured	\$10,063,981.82
	52517P2S9		Unsecured	\$35,000,000.00*		Unsecured	\$35,542,500.00
	52517P2T7		Unsecured	\$521,000.00*		Unsecured	\$521,585.24
	52517P2U4		Unsecured	\$3,000,000.00*		Unsecured	\$1,902,149.01
	52517P2V2		Unsecured	Undetermined		Unsecured	\$961,367.18
	52517P2W0		Unsecured	\$25,000.00*		Unsecured	\$19,616.81
	52517P2X8		Unsecured	\$3,000,000.00*		Unsecured	\$3,019,194.55

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517P2Y6		Unsecured	\$1,051,000.00*		Unsecured	\$1,146,449.26
	52517P2Z3		Unsecured	\$5,450,000.00*		Unsecured	\$4,974,527.79
	52517P3A7		Unsecured	\$7,606,000.00*		Unsecured	\$3,159,783.58
	52517P3B5		Unsecured	\$100,000.00*		Unsecured	\$100,126.02
	52517P3C3		Unsecured	\$150,000.00*		Unsecured	\$150,189.04
	52517P3E9		Unsecured	\$9,000,000.00*		Unsecured	\$9,048,614.32
	52517P3F6		Unsecured	\$6,000,000.00*		Unsecured	\$6,127,500.00
	52517P3G4		Unsecured	\$2,020,000.00*		Unsecured	\$2,023,213.41
	52517P3H2		Unsecured	\$6,257,000.00*		Unsecured	\$6,278,121.22
	52517P3L3		Unsecured	\$5,000,000.00*		Unsecured	\$4,545,516.94
	52517P3M1		Unsecured	\$7,000,000.00*		Unsecured	\$7,040,444.44
	52517P3N9		Unsecured	\$190,000.00*		Unsecured	\$190,179.12
	52517P3P4		Unsecured	\$59,000.00*		Unsecured	\$59,088.28
	52517P3R0		Unsecured	\$5,000,000.00*		Unsecured	\$2,362,000.00
	52517P3S8		Unsecured	\$500,000.00*		Unsecured	\$500,577.00
	52517P3T6		Unsecured	\$692,000.00*		Unsecured	\$692,872.09
	52517P3U3		Unsecured	\$2,000,000.00*		Unsecured	\$2,008,552.52
	52517P3V1		Unsecured	\$401,000.00*		Unsecured	\$401,533.76
	52517P3W9		Unsecured	\$100,000.00*		Unsecured	\$100,133.11
	52517P3X7		Unsecured	\$500,000.00*		Unsecured	\$611,350.73
	52517P3Y5		Unsecured	\$7,000,000.00*		Unsecured	\$7,061,833.33
	52517P3Z2		Unsecured	\$1,000,000.00*		Unsecured	\$1,001,716.15
	52517P4A6		Unsecured	\$8,000,000.00*		Unsecured	\$8,074,666.67
	52517P4B4		Unsecured	\$2,500,000.00*		Unsecured	\$1,505,028.48
	52517P4C2		Unsecured	\$1,500,000,000.00*		Unsecured	\$1,155,950,102.67
	52517P4E8		Unsecured	\$6,233,000.00*		Unsecured	\$3,514,835.36
	52517P4F5		Unsecured	\$1,000,000.00*		Unsecured	\$1,001,373.27
	52517P4H1		Unsecured	\$11,000,000.00*		Unsecured	\$4,616,615.35
	52517P4K4		Unsecured	\$10,540,000.00*		Unsecured	\$10,640,428.46
	52517P4M0		Unsecured	\$103,000.00*		Unsecured	\$103,156.56
	52517P4N8		Unsecured	\$20,373,000.00*		Unsecured	\$20,441,771.41
	52517P4P3		Unsecured	\$3,000,000.00*		Unsecured	\$1,316,945.88
	52517P4Q1		Unsecured	\$179,000.00*		Unsecured	\$179,250.94
	52517P4R9		Unsecured	\$6,022,000.00*		Unsecured	\$1,025,101.20

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517P4S7		Unsecured	Undetermined		Unsecured	\$793,557.65
	52517P4T5		Unsecured	\$1,000,000.00*		Unsecured	\$1,004,888.89
	52517P4U2		Unsecured	\$288,000.00*		Unsecured	\$290,803.16
	52517P4V0		Unsecured	\$2,750,000.00*		Unsecured	\$1,968,056.68
	52517P4W8		Unsecured	\$1,000,000.00*		Unsecured	\$341,470.00
	52517P4X6		Unsecured	\$25,000,000.00*		Unsecured	\$25,188,020.83
	52517P4Y4		Unsecured	\$2,500,000.00*		Unsecured	\$2,370,028.22
	52517P4Z1		Unsecured	\$750,000,000.00*		Unsecured	\$197,904,225.56
	52517P5C1		Unsecured	\$220,000,000.00*		Unsecured	\$221,372,863.56
	52517P5D9		Unsecured	\$590,000,000.00*		Unsecured	\$291,822,572.67
	52517P5E7		Unsecured	\$250,000,000.00*		Unsecured	\$231,450,599.78
	52517P5F4		Unsecured	\$1,590,000.00*		Unsecured	\$1,280,315.28
	52517P5G2		Unsecured	\$1,165,000.00*		Unsecured	\$1,258,645.41
	52517P5J6		Unsecured	\$376,000.00*		Unsecured	\$396,417.86
	52517P5K3		Unsecured	\$4,680,000.00*		Unsecured	\$4,680,000.00
	52517P5L1		Unsecured	\$347,000.00*		Unsecured	\$347,327.13
	52517P5M9		Unsecured	\$64,000.00*		Unsecured	\$64,069.00
	52517P5N7		Unsecured	\$1,250,000.00*		Unsecured	\$1,288,196.96
	52517P5P2		Unsecured	\$192,000.00*		Unsecured	\$192,175.16
	52517P5Q0		Unsecured	\$2,500,000.00*		Unsecured	\$2,503,712.50
	52517P5S6		Unsecured	\$2,000,000.00*		Unsecured	\$2,050,472.22
	52517P5T4		Unsecured	\$500,000.00*		Unsecured	\$515,647.91
	52517P5V9		Unsecured	\$501,000.00*		Unsecured	\$447,139.23
	52517P5X5		Unsecured	\$2,250,000,000.00*		Unsecured	\$2,193,609,499.95
	52517P5Y3		Unsecured	\$1,000,000,000.00*		Unsecured	\$951,506,295.33
	52517P5Z0		Unsecured	\$33,685,000.00*		Unsecured	\$27,880,033.34
	52517P6A4		Unsecured	\$8,000,000.00*		Unsecured	\$8,030,609.02
	52517P6B2		Unsecured	\$5,000,000.00*		Unsecured	\$5,148,500.00
	52517P6C0		Unsecured	\$12,000,000.00*		Unsecured	\$12,052,215.38
	52517P6E6		Unsecured	\$875,000.00*		Unsecured	\$876,561.88
	52517P6F3		Unsecured	\$3,050,000.00*		Unsecured	\$2,479,968.73
	52517P6G1		Unsecured	\$2,351,000.00*		Unsecured	\$2,383,914.98
	52517P6H9		Unsecured	\$5,470,000.00*		Unsecured	\$4,148,637.36
	52517P6J5		Unsecured	\$25,000,000.00*		Unsecured	\$25,811,805.56

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517P6L0		Unsecured	\$25,000,000.00*		Unsecured	\$20,209,083.34
	52517P6M8		Unsecured	\$1,590,000.00*		Unsecured	\$1,164,319.13
	52517P6P1		Unsecured	\$144,330,000.00*		Unsecured	\$2,524,049.85
	52517P6Q9		Unsecured	\$13,500,000.00*		Unsecured	\$9,234,177.21
	52517P6R7		Unsecured	\$7,426,000.00*		Unsecured	\$2,926,971.68
	52517P6S5		Unsecured	\$3,000,000.00*		Unsecured	\$3,013,053.85
	52517P6U0		Unsecured	\$879,000.00*		Unsecured	\$879,000.00
	52517P6V8		Unsecured	\$247,000.00*		Unsecured	\$247,266.30
	52517P6W6		Unsecured	\$10,000,000.00*		Unsecured	\$10,080,059.11
	52517P6X4		Unsecured	\$530,000.00*		Unsecured	\$519,888.82
	52517P6Y2		Unsecured	\$5,500,000.00*		Unsecured	\$2,376,221.50
	52517P6Z9		Unsecured	\$119,000.00*		Unsecured	\$101,452.11
	52517P7A3		Unsecured	\$16,405,000.00*		Unsecured	\$14,000,723.98
	52517P7B1		Unsecured	\$1,164,000.00*		Unsecured	\$1,166,085.81
	52517P7C9		Unsecured	\$1,456,000.00*		Unsecured	\$1,485,359.98
	52517P7D7		Unsecured	\$750,000.00*		Unsecured	\$751,051.43
	52517P7E5		Unsecured	\$2,000,000.00*		Unsecured	\$2,000,000.00
	52517P7G0		Unsecured	\$4,000,000.00*		Unsecured	\$3,605,066.19
	52517P7H8		Unsecured	\$21,433,000.00*		Unsecured	\$17,035,181.01
	52517P7K1		Unsecured	\$214,000.00*		Unsecured	\$214,371.29
	52517P7L9		Unsecured	\$15,000,000.00*		Unsecured	\$15,390,937.50
	52517PA27		Unsecured	\$15,000,000.00*		Unsecured	\$15,150,000.00
	52517PA35		Unsecured	\$1,000,000,000.00*		Unsecured	\$837,535,676.63
	52517PA43		Unsecured	\$7,000,000.00*		Unsecured	\$7,021,530.54
	52517PA68		Unsecured	\$11,000,000.00*		Unsecured	\$6,208,183.08
	52517PAE1		Unsecured	\$55,000,000.00*		Unsecured	\$11,362,726.42
	52517PAZ4		Unsecured	\$50,000,000.00*		Unsecured	\$50,670,833.33
	52517PB34		Unsecured	\$20,000,000.00*		Unsecured	\$20,568,138.89
	52517PB42		Unsecured	\$10,000,000.00*		Unsecured	\$10,068,531.25
	52517PB59		Unsecured	\$30,000,000.00*		Unsecured	\$30,185,192.97
	52517PC25		Unsecured	\$7,000,000.00*		Unsecured	\$7,029,122.21
	52517PC33		Unsecured	\$200,000,000.00*		Unsecured	\$203,869,888.89
	52517PC41		Unsecured	\$150,000,000.00*		Unsecured	\$150,497,291.67
	52517PC58		Unsecured	\$600,000,000.00*		Unsecured	\$563,828,515.51

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PC66		Unsecured	\$50,000,000.00*		Unsecured	\$28,764,304.12
	52517PC74		Unsecured	\$40,310,000.00*		Unsecured	\$29,284,307.12
	52517PD57		Unsecured	\$750,000,000.00*		Unsecured	\$704,831,320.83
	52517PD65		Unsecured	\$975,000,000.00*		Unsecured	\$811,305,663.18
	52517PE23		Unsecured	\$500,000,000.00*		Unsecured	\$475,029,928.43
	52517PE31		Unsecured	\$15,000,000.00*		Unsecured	\$15,069,999.93
	52517PE98		Unsecured	\$3,000,000.00*		Unsecured	\$3,006,656.94
	52517PF63		Unsecured	\$1,000,000,000.00*		Unsecured	\$979,343,836.71
	52517PF71		Unsecured	\$300,000,000.00*		Unsecured	\$301,838,229.17
	52517PG21		Unsecured	\$1,000,000,000.00*		Unsecured	\$871,182,624.61
	52517PG39		Unsecured	\$350,000,000.00*		Unsecured	\$331,563,558.33
	52517PG96		Unsecured	\$550,000,000.00*		Unsecured	\$511,098,766.67
	52517PH46		Unsecured	\$20,000,000.00*		Unsecured	\$19,101,375.55
	52517PH53		Unsecured	\$100,000,000.00*		Unsecured	\$90,204,661.87
	52517PH61		Unsecured	\$750,000,000.00*		Unsecured	\$718,613,322.78
	52517PJ77		Unsecured	\$25,000,000.00*		Unsecured	\$25,407,291.67
	52517PJ85		Unsecured	\$52,000,000.00*		Unsecured	\$50,106,835.53
	52517PK34		Unsecured	\$25,000,000.00*		Unsecured	\$25,311,111.11
	52517PK42		Unsecured	\$12,000,000.00*		Unsecured	\$9,120,906.78
	52517PK59		Unsecured	\$800,000,000.00*		Unsecured	\$790,128,562.50
	52517PK67		Unsecured	\$750,000,000.00*		Unsecured	\$624,646,219.79
	52517PK83		Unsecured	\$950,000,000.00*		Unsecured	\$854,158,369.02
	52517PK91		Unsecured	\$35,000,000.00*		Unsecured	\$35,026,752.20
	52517PL25		Unsecured	\$22,225,000.00*		Unsecured	\$21,579,176.28
	52517PL33		Unsecured	\$925,000,000.00*		Unsecured	\$877,053,697.00
	52517PL41		Unsecured	\$2,000,000.00*		Unsecured	\$2,016,115.56
	52517PL58		Unsecured	\$52,500,000.00*		Unsecured	\$53,161,088.02
	52517PL66		Unsecured	\$5,000,000.00*		Unsecured	\$5,087,881.73
	52517PL74		Unsecured	\$3,500,000.00*		Unsecured	\$3,500,772.01
	52517PM24		Unsecured	\$12,000,000.00*		Unsecured	\$12,068,727.75
	52517PM57		Unsecured	\$5,000,000.00*		Unsecured	\$1,520,469.17
	52517PM81		Unsecured	\$5,000,000.00*		Unsecured	\$5,023,794.99
	52517PM99		Unsecured	\$3,000,000.00*		Unsecured	\$3,010,905.37
	52517PN64		Unsecured	\$60,000,000.00*		Unsecured	\$59,929,514.04

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PN98		Unsecured	\$1,350,000,000.00*		Unsecured	\$1,094,839,746.62
	52517PNZ0		Unsecured	\$150,000,000.00*		Unsecured	\$37,041,169.65
	52517PP21		Unsecured	\$150,000,000.00*		Unsecured	\$149,918,289.19
	52517PP96		Unsecured	\$125,000,000.00*		Unsecured	\$126,911,111.11
	52517PQ20		Unsecured	\$5,000,000.00*		Unsecured	\$5,028,882.43
	52517PQ38		Unsecured	\$25,000,000.00*		Unsecured	\$25,374,652.78
	52517PQ46		Unsecured	\$1,000,000,000.00*		Unsecured	\$919,315,709.62
	52517PQ53		Unsecured	\$650,000,000.00*		Unsecured	\$605,346,931.37
	52517PQ61		Unsecured	\$400,000,000.00*		Unsecured	\$398,567,499.63
	52517PQ87		Unsecured	\$3,000,000.00*		Unsecured	\$3,018,904.86
	52517PR29		Unsecured	\$9,000,000.00*		Unsecured	\$9,043,887.93
	52517PR37		Unsecured	\$2,500,000.00*		Unsecured	\$2,511,815.98
	52517PR52		Unsecured	\$12,000,000.00*		Unsecured	\$12,081,272.50
	52517PR60		Unsecured	\$1,500,000,000.00*		Unsecured	\$1,313,758,746.19
	52517PR78		Unsecured	\$1,500,000,000.00*		Unsecured	\$1,381,009,794.28
	52517PRF0		Unsecured	\$5,420,154.78*		Unsecured	\$4,058,430.27
	52517PRH6		Unsecured	\$2,012,750.71*		Unsecured	\$1,507,997.42
	52517PRX1		Unsecured	\$1,708,000.00*		Unsecured	\$1,261,813.99
	52517PS28		Unsecured	\$120,000,000.00*		Unsecured	\$114,523,687.50
	52517PS44		Unsecured	\$3,000,000.00*		Unsecured	\$3,011,130.69
	52517PS69		Unsecured	\$25,000,000.00*		Unsecured	\$22,378,555.56
	52517PSC6		Unsecured	\$1,500,000,000.00*		Unsecured	\$1,370,602,808.59
	52517PSJ1		Unsecured	\$10,750,000.00*		Unsecured	\$10,921,462.50
	52517PSL6		Unsecured	\$15,000,000.00*		Unsecured	\$15,182,778.13
	52517PSZ5		Unsecured	\$360,000,000.00*		Unsecured	\$334,311,179.17
	52517PT27		Unsecured	\$6,000,000.00*		Unsecured	\$6,013,678.07
	52517PT68		Unsecured	\$33,700,000.00*		Unsecured	\$33,038,892.14
	52517PT76		Unsecured	\$10,000,000.00*		Unsecured	\$9,613,050.34
	52517PT92		Unsecured	\$1,370,000.00*		Unsecured	\$1,372,396.99
	52517PU33		Unsecured	\$1,500,000.00*		Unsecured	\$146,203.74
	52517PU41		Unsecured	\$16,000,000.00*		Unsecured	\$8,802,000.00
	52517PU74		Unsecured	\$250,000.00*		Unsecured	\$250,221.69
	52517PU82		Unsecured	\$10,000,000.00*		Unsecured	\$10,007,643.49
	52517PUF6		Unsecured	\$5,000,000.00*		Unsecured	\$5,016,256.76

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PUL3		Unsecured	\$15,000,000.00*		Unsecured	\$15,008,606.55
	52517PUM1		Unsecured	\$10,000,000.00*		Unsecured	\$10,120,833.33
	52517PUN9		Unsecured	\$25,000,000.00*		Unsecured	\$25,335,833.33
	52517PUP4		Unsecured	\$10,000,000.00*		Unsecured	\$6,055,452.85
	52517PUQ2		Unsecured	\$7,000,000.00*		Unsecured	\$7,076,805.56
	52517PUR0		Unsecured	\$3,864,000.00*		Unsecured	\$2,205,909.91
	52517PUU3		Unsecured	\$6,000,000.00*		Unsecured	\$5,778,282.16
	52517PV40		Unsecured	\$2,500,000.00*		Unsecured	\$2,535,624.31
	52517PV73		Unsecured	\$7,000,000.00*		Unsecured	\$6,886,299.48
	52517PV81		Unsecured	\$5,000,000.00*		Unsecured	\$5,147,000.00
	52517PV99		Unsecured	\$3,000,000.00*		Unsecured	\$3,017,408.25
	52517PVC2		Unsecured	\$18,600,000.00*		Unsecured	\$1,428,911.38
	52517PVM0		Unsecured	\$500,000,000.00*		Unsecured	\$491,246,529.43
	52517PVN8		Unsecured	\$3,000,000.00*		Unsecured	\$2,517,007.42
	52517PVU2		Unsecured	\$500,000,000.00*		Unsecured	\$459,599,188.80
	52517PVV0		Unsecured	\$1,150,000,000.00*		Unsecured	\$1,073,664,999.47
	52517PW23		Unsecured	\$30,000,000.00*		Unsecured	\$30,455,000.00
	52517PW31		Unsecured	\$1,600,000,000.00*		Unsecured	\$1,423,688,644.54
	52517PW49		Unsecured	\$250,000,000.00*		Unsecured	\$204,149,884.86
	52517PW56		Unsecured	\$650,000,000.00*		Unsecured	\$645,859,731.25
	52517PW64		Unsecured	\$2,000,000.00*		Unsecured	\$2,013,545.42
	52517PW80		Unsecured	\$5,000,000.00*		Unsecured	\$4,819,969.52
	52517PWA5		Unsecured	\$3,300,000.00*		Unsecured	\$3,345,226.08
	52517PWB3		Unsecured	\$19,000,000.00*		Unsecured	\$9,532,186.08
	52517PWC1		Unsecured	\$3,000,000.00*		Unsecured	\$2,603,045.10
	52517PWD9		Unsecured	\$12,000,000.00*		Unsecured	\$5,560,297.59
	52517PWE7		Unsecured	\$34,950,000.00*		Unsecured	\$35,528,616.67
	52517PWH0		Unsecured	\$10,000,000.00*		Unsecured	\$8,609,708.83
	52517PWJ6		Unsecured	\$10,000,000.00*		Unsecured	\$9,162,975.86
	52517PWL1		Unsecured	\$76,000,000.00*		Unsecured	\$51,288,502.45
	52517PWQ0		Unsecured	\$20,000,000.00*		Unsecured	\$13,245,024.95
	52517PWT4		Unsecured	\$25,000,000.00*		Unsecured	\$20,315,948.36
	52517PWV9		Unsecured	\$10,000,000.00*		Unsecured	\$7,518,616.00
	52517PX48		Unsecured	\$5,000,000.00*		Unsecured	\$5,018,175.62

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PX55		Unsecured	\$2,400,000.00*		Unsecured	\$2,408,724.30
	52517PX63		Unsecured	\$18,900,000.00*		Unsecured	\$18,964,442.54
	52517PX71		Unsecured	\$25,000,000.00*		Unsecured	\$25,113,454.78
	52517PX89		Unsecured	\$14,000,000.00*		Unsecured	\$14,051,943.20
	52517PX97		Unsecured	\$10,000,000.00*		Unsecured	\$5,032,423.63
	52517PXM8		Unsecured	\$42,000,000.00*		Unsecured	\$36,269,875.11
	52517PXP1		Unsecured	\$9,250,000.00*		Unsecured	\$9,290,999.34
	52517PXQ9		Unsecured	\$100,000,000.00*		Unsecured	\$94,221,203.30
	52517PXR7		Unsecured	\$6,000,000.00*		Unsecured	\$5,669,720.83
	52517PXS5		Unsecured	\$15,000,000.00*		Unsecured	\$15,153,333.18
	52517PXT3		Unsecured	\$500,000,000.00*		Unsecured	\$467,983,685.42
	52517PXU0		Unsecured	\$600,000,000.00*		Unsecured	\$530,132,623.79
	52517PXB8		Unsecured	\$21,000,000.00*		Unsecured	\$16,149,803.30
	52517PXW6		Unsecured	\$71,000,000.00*		Unsecured	\$66,810,537.50
	52517PXX4		Unsecured	\$5,000,000.00*		Unsecured	\$5,012,916.68
	52517PXZ9		Unsecured	\$5,000,000.00*		Unsecured	\$5,008,369.65
	52517PY21		Unsecured	\$6,000,000.00*		Unsecured	\$6,020,457.95
	52517PY47		Unsecured	\$4,210,000.00*		Unsecured	\$3,602,936.61
	52517PY54		Unsecured	\$3,000,000.00*		Unsecured	\$3,007,970.66
	52517PY62		Unsecured	\$230,000,000.00*		Unsecured	\$23,026,272.30
	52517PY70		Unsecured	\$3,233,000.00*		Unsecured	\$3,236,692.97
	52517PY96		Unsecured	\$5,000,000.00*		Unsecured	\$5,012,211.52
	52517PYD7		Unsecured	\$15,000,000.00*		Unsecured	\$9,872,381.35
	52517PYE5		Unsecured	\$38,500,000.00*		Unsecured	\$38,992,842.78
	52517PYG0		Unsecured	\$11,000,000.00*		Unsecured	\$11,139,791.67
	52517PYH8		Unsecured	\$10,000,000.00*		Unsecured	\$10,134,166.36
	52517PYJ4		Unsecured	\$5,000,000.00*		Unsecured	\$5,066,458.33
	52517PYM7		Unsecured	\$22,000,000.00*		Unsecured	\$22,201,055.66
	52517PYN5		Unsecured	\$1,100,000,000.00*		Unsecured	\$1,019,889,810.33
	52517PYP0		Unsecured	\$5,000,000.00*		Unsecured	\$5,052,222.17
	52517PYQ8		Unsecured	\$50,000,000.00*		Unsecured	\$41,769,373.51
	52517PYR6		Unsecured	\$5,000,000.00*		Unsecured	\$5,037,786.25
	52517PYS4		Unsecured	\$80,000,000.00*		Unsecured	\$58,524,700.30
	52517PYT2		Unsecured	\$70,000,000.00*		Unsecured	\$69,874,009.70

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PYU9		Unsecured	\$23,000,000.00*		Unsecured	\$23,071,645.00
	52517PYV7		Unsecured	\$10,000,000.00*		Unsecured	\$10,193,750.20
	52517PYW5		Unsecured	\$30,000,000.00*		Unsecured	\$29,405,581.11
	52517PYX3		Unsecured	\$15,000,000.00*		Unsecured	\$15,265,833.04
	52517PYY1		Unsecured	\$45,000,000.00*		Unsecured	\$21,768,700.13
	52517PYZ8		Unsecured	\$5,000,000.00*		Unsecured	\$5,079,722.04
	52517PZ38		Unsecured	\$15,000,000.00*		Unsecured	\$15,093,399.02
	52517PZ53		Unsecured	\$3,000,000.00*		Unsecured	\$3,005,021.12
	52517PZ61		Unsecured	\$10,000,000.00*		Unsecured	\$10,112,395.74
	52517PZ79		Unsecured	\$25,000,000.00*		Unsecured	\$25,428,507.02
	52517PZA2		Unsecured	\$10,000,000.00*		Unsecured	\$10,139,855.56
	52517PZE4		Unsecured	\$30,000,000.00*		Unsecured	\$30,044,031.33
	52517PZJ3		Unsecured	\$5,000,000.00*		Unsecured	\$5,016,386.11
	52517PZL8		Unsecured	\$18,000,000.00*		Unsecured	\$17,646,136.67
	52517PZM6		Unsecured	\$15,000,000.00*		Unsecured	\$15,075,833.42
	52517PZN4		Unsecured	\$17,000,000.00*		Unsecured	\$6,683,478.21
	52517PZS3		Unsecured	\$20,000,000.00*		Unsecured	\$20,318,888.98
	52517PZW4		Unsecured	\$15,000,000.00*		Unsecured	\$15,022,765.67
	52517PZX2		Unsecured	\$15,000,000.00*		Unsecured	\$15,023,599.00
	52517PZY0		Unsecured	\$25,000,000.00*		Unsecured	\$7,022,416.05
	52517PZZ7		Unsecured	\$5,000,000.00*		Unsecured	\$5,048,999.84
	52519FAB7		Unsecured	\$2,317,000.00*		Unsecured	\$2,291,508.33
	52519FAC5		Unsecured	\$3,692,000.00*		Unsecured	\$3,416,871.33
	52519FAD3		Unsecured	\$5,518,000.00*		Unsecured	\$5,365,707.75
	52519FAE1		Unsecured	\$7,270,000.00*		Unsecured	\$6,792,110.00
	52519FAG6		Unsecured	\$1,451,000.00*		Unsecured	\$1,457,227.21
	52519FAH4		Unsecured	\$5,391,000.00*		Unsecured	\$4,967,664.58
	52519FAJ0		Unsecured	\$4,272,000.00*		Unsecured	\$4,057,837.50
	52519FAK7		Unsecured	\$2,248,000.00*		Unsecured	\$2,251,808.75
	52519FAL5		Unsecured	\$5,934,000.00*		Unsecured	\$5,374,743.75
	52519FAM3		Unsecured	\$13,150,000.00*		Unsecured	\$12,322,219.17
	52519FAN1		Unsecured	\$5,251,000.00*		Unsecured	\$4,880,663.04
	52519FAP6		Unsecured	\$5,596,000.00*		Unsecured	\$5,033,967.08
	52519FAQ4		Unsecured	\$839,000.00*		Unsecured	\$815,248.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52519FAR2		Unsecured	\$1,986,000.00*		Unsecured	\$1,861,261.50
	52519FAS0		Unsecured	\$7,866,000.00*		Unsecured	\$7,107,842.00
	52519FAT8		Unsecured	\$2,880,000.00*		Unsecured	\$2,474,985.33
	52519FAU5		Unsecured	\$50,000,000.00*		Unsecured	\$45,444,214.31
	52519FAV3		Unsecured	\$8,085,000.00*		Unsecured	\$7,354,949.00
	52519FAW1		Unsecured	\$5,081,000.00*		Unsecured	\$4,911,379.17
	52519FAX9		Unsecured	\$8,148,000.00*		Unsecured	\$7,359,094.17
	52519FAZ4		Unsecured	\$11,153,000.00*		Unsecured	\$10,169,397.08
	52519FBA8		Unsecured	\$10,129,000.00*		Unsecured	\$8,981,979.58
	52519FBB6		Unsecured	\$6,194,000.00*		Unsecured	\$5,495,408.81
	52519FBC4		Unsecured	\$6,310,000.00*		Unsecured	\$5,383,224.00
	52519FBD2		Unsecured	\$4,399,000.00*		Unsecured	\$3,843,684.62
	52519FBE0		Unsecured	\$10,412,000.00*		Unsecured	\$8,678,525.52
	52519FBF7		Unsecured	\$3,954,000.00*		Unsecured	\$3,201,541.39
	52519FBG5		Unsecured	\$25,000,000.00*		Unsecured	\$23,592,311.11
	52519FBH3		Unsecured	\$8,546,000.00*		Unsecured	\$6,695,646.53
	52519FBJ9		Unsecured	\$13,445,000.00*		Unsecured	\$10,624,156.11
	52519FBK6		Unsecured	\$7,446,000.00*		Unsecured	\$5,702,923.60
	52519FBL4		Unsecured	\$1,323,000.00*		Unsecured	\$1,314,823.61
	52519FBM2		Unsecured	\$3,163,000.00*		Unsecured	\$2,754,201.39
	52519FBN0		Unsecured	\$25,165,000.00*		Unsecured	\$23,670,026.15
	52519FBP5		Unsecured	\$1,317,000.00*		Unsecured	\$1,184,687.22
	52519FBS9		Unsecured	\$3,041,000.00*		Unsecured	\$2,942,678.20
	52519FBT7		Unsecured	\$689,000.00*		Unsecured	\$632,013.96
	52519FBU4		Unsecured	\$643,000.00*		Unsecured	\$441,505.78
	52519FBV2		Unsecured	\$3,773,000.00*		Unsecured	\$3,201,908.67
	52519FBW0		Unsecured	\$12,932,000.00*		Unsecured	\$11,767,115.21
	52519FBX8		Unsecured	\$6,791,000.00*		Unsecured	\$6,177,590.33
	52519FBY6		Unsecured	\$60,000,000.00*		Unsecured	\$56,637,913.67
	52519FBZ3		Unsecured	\$2,217,000.00*		Unsecured	\$2,074,480.43
	52519FCA7		Unsecured	\$6,826,000.00*		Unsecured	\$5,993,870.69
	52519FCB5		Unsecured	\$57,687,000.00*		Unsecured	\$54,342,445.50
	52519FCC3		Unsecured	\$11,039,000.00*		Unsecured	\$9,919,586.67
	52519FCD1		Unsecured	\$5,000,000.00*		Unsecured	\$4,063,736.22

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52519FCE9		Unsecured	\$12,178,000.00*		Unsecured	\$10,516,825.56
	52519FCE6		Unsecured	\$6,337,000.00*		Unsecured	\$5,313,572.25
	52519FCG4		Unsecured	\$5,000,000.00*		Unsecured	\$4,130,558.83
	52519FCH2		Unsecured	\$13,982,000.00*		Unsecured	\$11,744,290.21
	52519FCJ8		Unsecured	\$11,884,000.00*		Unsecured	\$10,134,951.91
	52519FCK5		Unsecured	\$12,817,000.00*		Unsecured	\$10,910,525.00
	52519FCL3		Unsecured	\$11,957,000.00*		Unsecured	\$10,673,540.71
	52519FCM1		Unsecured	\$8,821,000.00*		Unsecured	\$7,190,645.20
	52519FCN9		Unsecured	\$11,700,000.00*		Unsecured	\$9,719,820.50
	52519FCP4		Unsecured	\$6,794,000.00*		Unsecured	\$5,747,820.75
	52519FCQ2		Unsecured	\$11,489,000.00*		Unsecured	\$10,133,082.13
	52519FCR0		Unsecured	\$100,000,000.00*		Unsecured	\$96,502,527.50
	52519FCT6		Unsecured	\$9,793,000.00*		Unsecured	\$8,618,509.30
	52519FCU3		Unsecured	\$12,276,000.00*		Unsecured	\$11,179,362.00
	52519FCV1		Unsecured	\$23,537,000.00*		Unsecured	\$21,929,274.89
	52519FCW9		Unsecured	\$2,082,000.00*		Unsecured	\$1,911,125.02
	52519FCX7		Unsecured	\$25,000,000.00*		Unsecured	\$23,479,552.50
	52519FCY5		Unsecured	\$32,852,000.00*		Unsecured	\$30,989,587.50
	52519FCZ2		Unsecured	\$873,000.00*		Unsecured	\$864,150.67
	52519FDA6		Unsecured	\$909,000.00*		Unsecured	\$910,363.50
	52519FDB4		Unsecured	\$724,000.00*		Unsecured	\$678,128.33
	52519FDC2		Unsecured	\$12,903,000.00*		Unsecured	\$12,020,182.92
	52519FDD0		Unsecured	\$13,069,000.00*		Unsecured	\$11,488,533.73
	52519FDE8		Unsecured	\$11,995,000.00*		Unsecured	\$10,619,321.33
	52519FDF5		Unsecured	\$70,000.00*		Unsecured	\$71,847.71
	52519FDG3		Unsecured	\$16,587,000.00*		Unsecured	\$14,352,874.13
	52519FDH1		Unsecured	\$19,227,000.00*		Unsecured	\$16,320,155.98
	52519FDJ7		Unsecured	\$23,878,000.00*		Unsecured	\$21,340,233.37
	52519FDK4		Unsecured	\$20,000,000.00*		Unsecured	\$17,629,674.56
	52519FDL2		Unsecured	\$10,000,000.00*		Unsecured	\$9,177,554.75
	52519FDM0		Unsecured	\$13,343,000.00*		Unsecured	\$12,136,305.25
	52519FDN8		Unsecured	\$7,209,000.00*		Unsecured	\$6,855,010.50
	52519FDP3		Unsecured	\$25,174,000.00*		Unsecured	\$22,744,921.75
	52519FDQ1		Unsecured	\$15,000,000.00*		Unsecured	\$14,013,462.22

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52519FDR9		Unsecured	\$2,592,000.00*		Unsecured	\$2,475,524.52
	52519FDS7		Unsecured	\$15,000,000.00*		Unsecured	\$13,932,001.56
	52519FDT5		Unsecured	\$6,903,000.00*		Unsecured	\$6,424,043.96
	52519FDU2		Unsecured	\$7,920,000.00*		Unsecured	\$7,158,246.67
	52519FDV0		Unsecured	\$6,372,000.00*		Unsecured	\$5,936,060.00
	52519FDW8		Unsecured	\$11,106,000.00*		Unsecured	\$9,635,185.20
	52519FDX6		Unsecured	\$11,028,000.00*		Unsecured	\$9,992,845.20
	52519FDY4		Unsecured	\$14,451,000.00*		Unsecured	\$12,466,878.63
	52519FDZ1		Unsecured	\$7,231,000.00*		Unsecured	\$6,357,601.88
	52519FEA5		Unsecured	\$11,101,000.00*		Unsecured	\$9,722,048.34
	52519FEB3		Unsecured	\$10,967,000.00*		Unsecured	\$9,834,078.92
	52519FEC1		Unsecured	\$11,474,000.00*		Unsecured	\$10,432,871.10
	52519FED9		Unsecured	\$18,761,000.00*		Unsecured	\$17,523,282.56
	52519FEE7		Unsecured	\$3,589,000.00*		Unsecured	\$3,267,712.80
	52519FEF4		Unsecured	\$7,130,000.00*		Unsecured	\$6,475,646.91
	52519FEG2		Unsecured	\$6,422,000.00*		Unsecured	\$6,343,305.89
	52519FEH0		Unsecured	\$10,000,000.00*		Unsecured	\$18,912,348.00
	52519FEJ6		Unsecured	\$35,000,000.00*		Unsecured	\$33,910,272.00
	52519FEK3		Unsecured	\$748,000.00*		Unsecured	\$700,792.00
	52519FEL1		Unsecured	\$18,326,000.00*		Unsecured	\$17,736,111.40
	52519FEM9		Unsecured	\$610,000.00*		Unsecured	\$610,635.42
	52519FEN7		Unsecured	\$10,000,000.00*		Unsecured	\$9,926,296.00
	52519FEP2		Unsecured	\$9,830,000.00*		Unsecured	\$9,777,657.57
	52519FEQ0		Unsecured	\$6,735,000.00*		Unsecured	\$6,590,473.45
	52519FER8		Unsecured	\$10,084,000.00*		Unsecured	\$9,815,267.15
	52519FES6		Unsecured	\$7,593,000.00*		Unsecured	\$7,450,241.16
	52519FET4		Unsecured	\$7,359,000.00*		Unsecured	\$7,591,523.96
	52519FEU1		Unsecured	\$34,012,000.00*		Unsecured	\$35,056,138.44
	52519FEV9		Unsecured	\$14,000,000.00*		Unsecured	\$14,383,288.89
	52519FEW7		Unsecured	\$14,635,000.00*		Unsecured	\$15,023,437.29
	52519FEX5		Unsecured	\$41,249,000.00*		Unsecured	\$42,291,683.06
	52519FEY3		Unsecured	\$1,178,000.00*		Unsecured	\$1,185,730.63
	52519FEZ0		Unsecured	\$2,989,000.00*		Unsecured	\$3,053,761.67
	52519FFA4		Unsecured	\$3,992,000.00*		Unsecured	\$4,076,580.50

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52519FFB2		Unsecured	\$14,311,000.00*		Unsecured	\$14,410,344.36
	52519FFC0		Unsecured	\$24,643,000.00*		Unsecured	\$24,800,149.83
	52519FFD8		Unsecured	\$35,909,000.00*		Unsecured	\$36,123,842.33
	52519FFE6		Unsecured	\$43,895,000.00*		Unsecured	\$43,998,437.50
	52519FFF3		Unsecured	\$21,829,000.00*		Unsecured	\$21,949,059.50
	52519FFG1		Unsecured	\$27,564,000.00*		Unsecured	\$27,643,944.79
	52519FFH9		Unsecured	\$10,623,000.00*		Unsecured	\$10,640,262.38
	52519FFJ5		Unsecured	\$10,438,000.00*		Unsecured	\$10,470,038.86
	52519FFK2		Unsecured	\$6,151,000.00*		Unsecured	\$6,155,613.25
	52519FFL0		Unsecured	\$2,675,000.00*		Unsecured	\$2,749,379.86
	52519FFM8		Unsecured	\$7,876,000.00*		Unsecured	\$8,091,714.89
	52519FFN6		Unsecured	\$7,482,000.00*		Unsecured	\$7,679,057.18
	52519FFP1		Unsecured	\$648,000.00*		Unsecured	\$657,657.00
	52520W283		Unsecured	\$8,083,300.00*		Unsecured	\$8,083,300.00
	52520W325		Unsecured	\$15,000,000.00*		Unsecured	\$13,953,739.13
	52520W333		Unsecured	\$53,027,100.00*		Unsecured	\$49,202,727.32
	52520W341		Unsecured	\$32,861,710.00*		Unsecured	\$26,858,745.99
	52520W358		Unsecured	\$17,008,330.00*		Unsecured	\$13,988,833.16
	52520W390		Unsecured	\$10,501,790.00*		Unsecured	\$6,354,469.59
	52520W440		Unsecured	\$12,997,600.00*		Unsecured	\$8,795,607.65
	52520W515		Unsecured	\$23,000,000.00*		Unsecured	\$19,043,800.86
	52520W549		Unsecured	\$24,066,340.00*		Unsecured	\$9,335,378.55
	52520W556		Unsecured	Undetermined		Unsecured	\$19,636,861.76
	52520W564		Unsecured	Undetermined		Unsecured	\$32,039,118.89
	52520WAD3		Unsecured	\$10,000,000.00*		Unsecured	\$10,021,500.91
	52520WAM3		Unsecured	\$450,000.00*		Unsecured	\$361,437.08
	52520WAV3		Unsecured	\$40,250,000.00*		Unsecured	\$287,646.39
	52520WAZ4		Unsecured	\$1,375,000.00*		Unsecured	\$1,376,648.42
	52520WBD2		Unsecured	\$5,000,000.00*		Unsecured	\$5,011,154.69
	52520WDF5		Unsecured	\$175,000,000.00*		Unsecured	\$175,310,552.67
	52520WDK4		Unsecured	\$272,200,000.00*		Unsecured	\$97,372,489.82
	52522L129		Unsecured	\$7,232,050.00*		Unsecured	\$6,908,755.87
	52522L137		Unsecured	\$10,115,520.00*		Unsecured	\$7,216,252.15
	52522L145		Unsecured	\$1,762,140.00*		Unsecured	\$1,201,327.02

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52522L186		Unsecured	\$8,238,780.00*		Unsecured	\$8,250,719.08
	52522L202		Unsecured	\$18,000,000.00*		Unsecured	\$18,032,062.56
	52522L236		Unsecured	\$16,785,040.00*		Unsecured	\$12,467,336.52
	52522L244		Unsecured	\$21,821,000.00*		Unsecured	\$17,782,009.10
	52522L251		Unsecured	\$13,997,350.00*		Unsecured	\$9,613,298.13
	52522L293		Unsecured	\$38,850,000.00*		Unsecured	\$36,895,134.86
	52522L301		Unsecured	\$7,830,660.00*		Unsecured	\$5,561,036.32
	52522L319		Unsecured	\$11,876,070.00*		Unsecured	\$6,752,343.88
	52522L327		Unsecured	\$2,666,260.00*		Unsecured	\$1,945,703.96
	52522L335		Unsecured	\$52,814,490.00*		Unsecured	\$34,044,123.11
	52522L350		Unsecured	\$2,600,000,000.00*		Unsecured	\$81,339,784.84
	52522L376		Unsecured	\$16,707,020.00*		Unsecured	\$14,137,626.66
	52522L384		Unsecured	\$3,825,970.00*		Unsecured	\$2,110,392.08
	52522L392		Unsecured	\$4,045,800.00*		Unsecured	\$3,226,053.33
	52522L400		Unsecured	\$25,000,000.00*		Unsecured	\$25,028,997.40
	52522L418		Unsecured	\$26,064,470.00*		Unsecured	\$19,855,419.18
	52522L426		Unsecured	\$12,000,000.00*		Unsecured	\$8,964,731.94
	52522L459		Unsecured	\$29,713,150.00*		Unsecured	\$25,192,494.25
	52522L475		Unsecured	\$5,339,000.00*		Unsecured	\$4,302,502.25
	52522L483		Unsecured	\$4,142,300.00*		Unsecured	\$3,202,849.85
	52522L491		Unsecured	\$36,010,650.00*		Unsecured	\$31,764,236.22
	52522L525		Unsecured	\$776,817,400.00*		Unsecured	\$72,681,740.00
	52522L533		Unsecured	\$8,000,000.00*		Unsecured	\$6,755,578.11
	52522L558		Unsecured	\$13,820,000,000.00*		Unsecured	\$245,067,367.75
	52522L566		Unsecured	\$25,495,180.00*		Unsecured	\$25,495,180.00
	52522L574		Unsecured	\$51,565,320.00*		Unsecured	\$48,369,801.27
	52522L582		Unsecured	\$8,673,630.00*		Unsecured	\$7,314,405.65
	52522L632		Unsecured	\$3,380,240.00*		Unsecured	\$3,386,947.67
	52522L657		Unsecured	\$48,310,620.00*		Unsecured	\$38,631,903.30
	52522L673		Unsecured	\$2,161,670.00*		Unsecured	\$2,399,393.37
	52522L699		Unsecured	\$1,233,600.00*		Unsecured	\$1,326,516.17
	52522L707		Unsecured	\$2,028,100.00*		Unsecured	\$1,997,310.79
	52522L715		Unsecured	\$3,538,300.00*		Unsecured	\$3,733,840.34
	52522L723		Unsecured	\$3,807,570.00*		Unsecured	\$3,286,201.53

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 18 of 24

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52522L731		Unsecured	\$5,000,000.00*		Unsecured	\$4,800,506.25
	52522L749		Unsecured	\$5,000,000.00*		Unsecured	\$4,490,158.88
	52522L756		Unsecured	\$5,000,000.00*		Unsecured	\$4,151,416.19
	52522L772		Unsecured	\$1,395,500.00*		Unsecured	\$1,575,813.18
	52522L798		Unsecured	\$13,688,610.00*		Unsecured	\$13,688,610.00
	52522L806		Unsecured	\$29,567,250.00*		Unsecured	\$26,284,109.43
	52522L814		Unsecured	\$4,314,700.00*		Unsecured	\$3,788,372.77
	52522L822		Unsecured	\$403,100,000.00*		Unsecured	\$37,829,521.78
	52522L830		Unsecured	\$11,307,500.00*		Unsecured	\$11,307,500.00
	52522L848		Unsecured	\$4,102,500.00*		Unsecured	\$3,712,245.77
	52522L871		Unsecured	\$7,556,450.00*		Unsecured	\$7,778,078.99
	52522L889		Unsecured	\$16,946,020.00*		Unsecured	\$16,970,577.02
	52523J115		Unsecured	\$5,250,000.00*		Unsecured	\$5,250,000.00
	52523J131		Unsecured	\$12,686,000.00*		Unsecured	\$8,980,709.98
	52523J149		Unsecured	\$5,004,000.00*		Unsecured	\$4,984,158.29
	52523J156		Unsecured	\$7,368,780.00*		Unsecured	\$7,450,766.50
	52523J172		Unsecured	\$12,680,000.00*		Unsecured	\$11,497,687.08
	52523J206		Unsecured	\$25,009,640.00*		Unsecured	\$21,062,034.81
	52523J214		Unsecured	\$5,070,930.00*		Unsecured	\$4,204,785.38
	52523J222		Unsecured	\$6,958,000.00*		Unsecured	\$6,690,624.98
	52523J230		Unsecured	\$17,018,280.00*		Unsecured	\$16,145,320.79
	52523J248		Unsecured	\$12,167,700.00*		Unsecured	\$12,247,850.96
	52523J255		Unsecured	\$4,035,700.00*		Unsecured	\$4,062,283.93
	52523J263		Unsecured	\$3,365,520.00*		Unsecured	\$3,215,495.77
	52523J297		Unsecured	\$46,000,020.00*		Unsecured	\$39,343,468.36
	52523J305		Unsecured	\$25,000,000.00*		Unsecured	\$23,207,665.95
	52523J412		Unsecured	\$13,692,000.00*		Unsecured	\$13,692,000.00
	52523J420		Unsecured	\$5,119,000.00*		Unsecured	\$5,119,000.00
	52523J438		Unsecured	\$12,024,370.00*		Unsecured	\$12,179,354.17
	52523J446		Unsecured	\$1,325,500.00*		Unsecured	\$1,018,643.54
	52523J503		Unsecured	\$5,000,000.00*		Unsecured	\$4,290,180.18
	5252M0AA5		Unsecured	\$2,000,000.00*		Unsecured	\$2,000,456.26
	5252M0AB3		Unsecured	\$3,749,000.00*		Unsecured	\$3,850,118.72
	5252M0AC1		Unsecured	\$610,000.00*		Unsecured	\$416,900.31

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0AD9		Unsecured	\$2,724,000.00*		Unsecured	\$2,216,193.02
	5252M0AE7		Unsecured	\$5,816,000.00*		Unsecured	\$5,984,681.58
	5252M0AF4		Unsecured	\$513,000.00*		Unsecured	\$513,816.08
	5252M0AG2		Unsecured	\$368,000.00*		Unsecured	\$368,498.53
	5252M0AH0		Unsecured	\$2,136,000.00*		Unsecured	\$2,139,397.95
	5252M0AJ6		Unsecured	\$2,725,000.00*		Unsecured	\$2,817,964.13
	5252M0AL1		Unsecured	\$465,000.00*		Unsecured	\$465,000.00
	5252M0AM9		Unsecured	\$25,000,000.00*		Unsecured	\$25,050,717.18
	5252M0AN7		Unsecured	\$3,000,000.00*		Unsecured	\$3,000,000.00
	5252M0AP2		Unsecured	\$8,652,000.00*		Unsecured	\$8,863,183.69
	5252M0AQ0		Unsecured	\$155,000.00*		Unsecured	\$155,253.89
	5252M0AR8		Unsecured	\$19,000,000.00*		Unsecured	\$19,284,472.22
	5252M0AS6		Unsecured	\$3,500,000.00*		Unsecured	\$3,509,025.88
	5252M0AT4		Unsecured	\$7,000,000.00*		Unsecured	\$7,085,236.81
	5252M0AU1		Unsecured	\$8,000,000.00*		Unsecured	\$8,006,062.30
	5252M0AV9		Unsecured	\$38,000,000.00*		Unsecured	\$5,360,009.84
	5252M0AW7		Unsecured	\$3,000,000.00*		Unsecured	\$3,001,820.51
	5252M0AX5		Unsecured	\$7,582,000.00*		Unsecured	\$6,764,000.00
	5252M0AY3		Unsecured	\$32,000,000.00*		Unsecured	\$32,650,222.22
	5252M0AZ0		Unsecured	\$1,119,000.00*		Unsecured	\$1,119,736.93
	5252M0BA4		Unsecured	\$555,000.00*		Unsecured	\$555,000.00
	5252M0BB2		Unsecured	Undetermined		Unsecured	\$214,000.00
	5252M0BC0		Unsecured	\$1,689,000.00*		Unsecured	\$1,089,000.00
	5252M0BD8		Unsecured	\$2,823,000.00*		Unsecured	\$2,458,549.51
	5252M0BE6		Unsecured	\$2,385,000.00*		Unsecured	\$1,945,880.09
	5252M0BF3		Unsecured	\$813,000.00*		Unsecured	\$813,289.74
	5252M0BG1		Unsecured	\$1,026,000.00*		Unsecured	\$1,026,395.87
	5252M0BH9		Unsecured	\$1,000,000.00*		Unsecured	\$1,000,000.00
	5252M0BJ5		Unsecured	\$1,970,000.00*		Unsecured	\$1,981,379.68
	5252M0BK2		Unsecured	\$505,000.00*		Unsecured	\$505,000.00
	5252M0BL0		Unsecured	\$55,000,000.00*		Unsecured	\$55,210,437.00
	5252M0BM8		Unsecured	\$1,167,000.00*		Unsecured	\$1,112,434.70
	5252M0BN6		Unsecured	\$4,730,000.00*		Unsecured	\$3,430,047.63
	5252M0BP1		Unsecured	\$1,000,000.00*		Unsecured	\$1,000,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 20 of 24

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0BQ9		Unsecured	\$1,790,000.00*		Unsecured	\$1,728,325.48
	5252M0BR7		Unsecured	\$688,000.00*		Unsecured	\$688,000.00
	5252M0BS5		Unsecured	\$35,000,000.00*		Unsecured	\$35,118,462.50
	5252M0BT3		Unsecured	\$418,000.00*		Unsecured	\$418,000.00
	5252M0BU0		Unsecured	\$585,000.00*		Unsecured	\$585,000.00
	5252M0BV8		Unsecured	\$508,000.00*		Unsecured	\$508,000.00
	5252M0BX4		Unsecured	\$28,000,000.00*		Unsecured	\$28,332,500.00
	5252M0BY2		Unsecured	\$5,000,000.00*		Unsecured	\$1,263,405.00
	5252M0BZ9		Unsecured	\$4,000,000,000.00*		Unsecured	\$3,418,022,031.25
	5252M0CB1		Unsecured	\$42,000,000.00*		Unsecured	\$42,302,166.67
	5252M0CC9		Unsecured	\$5,885,000.00*		Unsecured	\$5,646,826.23
	5252M0CD7		Unsecured	\$6,833,000.00*		Unsecured	\$6,865,217.60
	5252M0CE5		Unsecured	\$4,479,000.00*		Unsecured	\$5,685,000.00
	5252M0CF2		Unsecured	\$5,000,000.00*		Unsecured	\$5,001,140.65
	5252M0CG0		Unsecured	\$7,165,000.00*		Unsecured	\$5,696,141.18
	5252M0CH8		Unsecured	\$35,000,000.00*		Unsecured	\$35,102,409.01
	5252M0CJ4		Unsecured	\$1,006,000.00*		Unsecured	\$1,006,000.00
	5252M0CK1		Unsecured	\$15,000,000.00*		Unsecured	\$15,127,875.00
	5252M0CL9		Unsecured	\$5,000,000.00*		Unsecured	\$5,014,629.86
	5252M0CM7		Unsecured	\$24,000,000.00*		Unsecured	\$24,055,816.45
	5252M0CN5		Unsecured	\$3,300,000.00*		Unsecured	\$3,357,600.54
	5252M0CP0		Unsecured	\$30,000.00*		Unsecured	\$30,000.00
	5252M0CQ8		Unsecured	\$15,000,000.00*		Unsecured	\$15,020,385.38
	5252M0CR6		Unsecured	\$2,000,000.00*		Unsecured	\$1,464,346.66
	5252M0CS4		Unsecured	\$17,061,000.00*		Unsecured	\$17,084,190.00
	5252M0CT2		Unsecured	\$22,000,000.00*		Unsecured	\$22,092,125.00
	5252M0CU9		Unsecured	\$20,500,000.00*		Unsecured	\$20,530,760.22
	5252M0CV7		Unsecured	\$12,000,000.00*		Unsecured	\$12,057,000.00
	5252M0CW5		Unsecured	\$9,000,000.00*		Unsecured	\$9,066,914.44
	5252M0CX3		Unsecured	\$86,000.00*		Unsecured	\$866,000.00
	5252M0CY1		Unsecured	\$4,738,000.00*		Unsecured	\$4,084,454.49
	5252M0CZ8		Unsecured	\$15,827,000.00*		Unsecured	\$15,844,939.88
	5252M0DA2		Unsecured	\$2,223,000.00*		Unsecured	\$2,223,000.00
	5252M0DB0		Unsecured	Undetermined		Unsecured	\$232,000.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0DD6		Unsecured	\$9,368,000.00*		Unsecured	\$9,368,000.00
	5252M0DE4		Unsecured	\$5,000,000.00*		Unsecured	\$5,036,944.44
	5252M0DF1		Unsecured	\$3,645,000.00*		Unsecured	\$3,645,000.00
	5252M0DG9		Unsecured	\$3,000,000.00*		Unsecured	\$3,016,100.00
	5252M0DH7		Unsecured	\$2,325,000.00*		Unsecured	\$2,011,992.42
	5252M0DJ3		Unsecured	\$2,000,000.00*		Unsecured	\$2,011,000.00
	5252M0DK0		Unsecured	\$14,600,000.00*		Unsecured	\$14,600,000.00
	5252M0DL8		Unsecured	\$6,000,000.00*		Unsecured	\$5,410,648.67
	5252M0DM6		Unsecured	\$870,000.00*		Unsecured	\$870,000.00
	5252M0DP9		Unsecured	\$7,000,000.00*		Unsecured	\$7,145,833.33
	5252M0DQ7		Unsecured	\$699,000.00*		Unsecured	\$712,629.48
	5252M0DR5		Unsecured	\$7,000,000.00*		Unsecured	\$7,024,675.00
	5252M0DS3		Unsecured	\$774,000.00*		Unsecured	\$774,000.00
	5252M0DT1		Unsecured	\$12,980,000.00*		Unsecured	\$10,648,097.00
	5252M0DU8		Unsecured	\$1,200,000.00*		Unsecured	\$1,200,000.00
	5252M0DV6		Unsecured	\$5,000,000.00*		Unsecured	\$5,017,083.33
	5252M0DW4		Unsecured	\$1,000,000.00*		Unsecured	\$837,093.74
	5252M0DX2		Unsecured	\$9,000,000.00*		Unsecured	\$9,032,625.00
	5252M0DY0		Unsecured	\$300,000,000.00*		Unsecured	\$301,673,768.25
	5252M0DZ7		Unsecured	\$3,600,000.00*		Unsecured	\$3,607,200.00
	5252M0EA1		Unsecured	\$20,000,000.00*		Unsecured	\$20,025,694.44
	5252M0EB9		Unsecured	\$1,000,000.00*		Unsecured	\$1,000,000.00
	5252M0EC7		Unsecured	\$8,000,000.00*		Unsecured	\$8,008,888.89
	5252M0ED5		Unsecured	\$20,622,000.00*		Unsecured	\$18,132,000.00
	5252M0EE3		Unsecured	Undetermined		Unsecured	\$1,623,792.94
	5252M0EF0		Unsecured	\$3,671,000.00*		Unsecured	\$3,716,596.11
	5252M0EG8		Unsecured	\$10,000,000.00*		Unsecured	\$10,268,888.89
	5252M0EH6		Unsecured	\$23,000,000.00*		Unsecured	\$23,587,777.78
	5252M0EJ2		Unsecured	\$3,000,000.00*		Unsecured	\$3,011,833.33
	5252M0EK9		Unsecured	\$4,522,000.00*		Unsecured	\$4,522,000.00
	5252M0EL7		Unsecured	\$3,075,000.00*		Unsecured	\$3,075,000.00
	5252M0EM5		Unsecured	\$699,000.00*		Unsecured	\$699,000.00
	5252M0EN3		Unsecured	\$3,000,000.00*		Unsecured	\$3,004,375.00
	5252M0EP8		Unsecured	\$2,010,000.00*		Unsecured	\$2,010,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 22 of 24

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0EQ6		Unsecured	\$155,000.00*		Unsecured	\$155,000.00
	5252M0ER4		Unsecured	\$2,075,000.00*		Unsecured	\$1,940,394.92
	5252M0ES2		Unsecured	\$2,100,000.00*		Unsecured	\$2,125,075.76
	5252M0ET0		Unsecured	\$4,100,000.00*		Unsecured	\$4,259,353.33
	5252M0EU7		Unsecured	\$5,000,000.00*		Unsecured	\$5,100,208.33
	5252M0EV5		Unsecured	\$1,727,000.00*		Unsecured	\$1,750,026.67
	5252M0EW3		Unsecured	\$5,000,000.00*		Unsecured	\$5,099,305.56
	5252M0EX1		Unsecured	\$474,000.00*		Unsecured	\$474,000.00
	5252M0EY9		Unsecured	\$1,300,000.00*		Unsecured	\$13,195,000.00
	5252M0EZ6		Unsecured	\$326,000.00*		Unsecured	\$328,750.63
	5252M0FA0		Unsecured	\$20,000,000.00*		Unsecured	\$20,471,900.00
	5252M0FB8		Unsecured	\$4,385,000.00*		Unsecured	\$4,221,232.76
	5252M0FC6		Unsecured	\$10,000,000.00*		Unsecured	\$10,127,500.00
	5252M0FD4		Unsecured	\$2,500,000,000.00*		Unsecured	\$2,188,282,002.66
	5252M0FE2		Unsecured	\$267,000.00*		Unsecured	\$271,008.33
	5252M0FF9		Unsecured	\$7,560,000.00*		Unsecured	\$7,560,000.00
	5252M0FG7		Unsecured	\$7,005,000.00*		Unsecured	\$6,737,629.91
	5252M0FH5		Unsecured	\$3,000,000.00*		Unsecured	\$3,021,666.67
	5252M0FJ1		Unsecured	\$4,275,000.00*		Unsecured	\$4,012,307.60
	5252M0FK8		Unsecured	\$8,000,000.00*		Unsecured	\$8,191,333.33
	5252M0FL6		Unsecured	\$393,000.00*		Unsecured	\$393,000.00
	5252M0FM4		Unsecured	\$6,850,000.00*		Unsecured	\$6,850,000.00
	5252M0FN2		Unsecured	\$207,000.00*		Unsecured	\$207,000.00
	5252M0FR3		Unsecured	\$2,550,000.00*		Unsecured	\$2,165,958.78
	5252M0FS1		Unsecured	\$3,200,000.00*		Unsecured	\$2,476,977.52
	5252M0FT9		Unsecured	\$10,000,000.00*		Unsecured	\$10,148,222.22
	5252M0FU6		Unsecured	\$2,302,000.00*		Unsecured	\$2,312,071.25
	5252M0FV4		Unsecured	\$6,150,000.00*		Unsecured	\$6,235,580.13
	5252M0FW2		Unsecured	\$9,000,000.00*		Unsecured	\$9,052,000.00
	5252M0FX0		Unsecured	\$10,000,000.00*		Unsecured	\$10,000,000.00
	5252M0FY8		Unsecured	\$1,500,000.00*		Unsecured	\$507,370.88
	5252M0FZ5		Unsecured	\$372,000.00*		Unsecured	\$372,000.00
	5252M0GA9		Unsecured	\$2,313,000.00*		Unsecured	\$2,259,000.00
	5252M0GB7		Unsecured	\$3,000,000.00*		Unsecured	\$1,602,792.47

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT A – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0GC5	Unsecured	\$232,000.00*	Unsecured	\$232,000.00
			5252M0GD3	Unsecured	\$5,000,000.00*	Unsecured	\$5,142,638.89
			5252M0GE1	Unsecured	\$1,320,000.00*	Unsecured	\$1,146,768.84
			5252M0GF8	Unsecured	\$4,400,000.00*	Unsecured	\$4,417,221.59
			5252M0GG6	Unsecured	\$2,000,000.00*	Unsecured	\$223,266.21
			5252M0GJ0	Unsecured	\$2,320,000.00*	Unsecured	\$2,435,000.00
			5252M0GM3	Unsecured	\$4,488,000.00*	Unsecured	\$4,658,142.70
			5252M0GN1	Unsecured	\$25,000,000.00*	Unsecured	\$25,658,333.33
			5252M0GP6	Unsecured	\$3,000,000.00*	Unsecured	\$3,029,574.32
			5252M0GQ4	Unsecured	\$1,000,000.00*	Unsecured	\$1,030,500.00
			5252M0GR2	Unsecured	\$500,000.00*	Unsecured	\$432,829.93
			5252M0GS0	Unsecured	\$500,000.00*	Unsecured	\$463,250.37
			5252M0GU5	Unsecured	\$433,000.00*	Unsecured	\$433,000.00
			5252M0GV3	Unsecured	\$2,300,000.00*	Unsecured	\$2,007,664.34
			5252M0GW1	Unsecured	\$1,840,000.00*	Unsecured	\$1,840,000.00
			5252M0GX9	Unsecured	\$3,245,000.00*	Unsecured	\$3,245,000.00
			82087KAG4	Unsecured	\$26,000,000.00*	Unsecured	\$15,952,411.90
				Subtotal	\$73,162,259,495.49*	Subtotal	\$48,783,695,671.47
				TOTAL	\$73,162,259,495.49	TOTAL	\$48,783,940,671.27

EXHIBIT B

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
1 WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	10082	Lehman Brothers Holdings Inc.	524935129	Unsecured	\$6,800,100.00*	Unsecured	\$6,359,349.27
			5249083B4	Unsecured	\$898,000.00*	Unsecured	\$763,670.90
			5249083H1	Unsecured	\$1,500,000.00*	Unsecured	\$1,470,672.86
			5249083M0	Unsecured	\$2,900,000.00*	Unsecured	\$2,076,618.76
			5249083S7	Unsecured	\$125,000.00*	Unsecured	\$82,004.81
			5249083W8	Unsecured	\$709,000.00*	Unsecured	\$568,610.95
			5249084X5	Unsecured	\$367,000.00*	Unsecured	\$166,604.55
			5249085D8	Unsecured	\$55,000,000.00*	Unsecured	\$55,229,166.67
			5249085R7	Unsecured	\$125,000.00*	Unsecured	\$101,392.10
			5249085Y2	Unsecured	\$100,000.00*	Unsecured	\$75,195.40
			5249086M7	Unsecured	\$760,000.00*	Unsecured	\$382,602.00
			5249086N5	Unsecured	\$173,000.00*	Unsecured	\$108,955.78
			5249086T2	Unsecured	\$100,000.00*	Unsecured	\$97,675.57
			5249086U9	Unsecured	\$1,999,000.00*	Unsecured	\$931,627.00
			5249086V7	Unsecured	\$1,000,000.00*	Unsecured	\$741,829.45
			5249086W5	Unsecured	\$500,000.00*	Unsecured	\$230,990.00
			5249087A2	Unsecured	Undetermined	Unsecured	\$1,920,583.33
			5249087C8	Unsecured	\$151,000.00*	Unsecured	\$144,581.08
			5249087D6	Unsecured	\$1,300,000.00*	Unsecured	\$1,307,075.26
			5249087E4	Unsecured	\$259,000.00*	Unsecured	\$11,150.00
			5249087F1	Unsecured	\$106,000.00*	Unsecured	\$65,001.47
			5249087K0	Unsecured	\$168,000.00*	Unsecured	\$108,545.16
			524908B66	Unsecured	\$6,330,000.00*	Unsecured	\$4,240,725.59
			524908ET3	Unsecured	\$6,100,000.00*	Unsecured	\$5,413,169.64
			524908FJ4	Unsecured	\$7,340,000.00*	Unsecured	\$725,999.27
			524908FN5	Unsecured	\$32,570,000.00*	Unsecured	\$4,001,999.57

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524908J92		Unsecured	\$1,700,000.00*		Unsecured	\$1,701,648.68
	524908JE1		Unsecured	\$10,808,000.00*		Unsecured	\$5,310,040.73
	524908JK7		Unsecured	\$7,611,000.00*		Unsecured	\$1,566,812.06
	524908K25		Unsecured	\$7,775,000.00*		Unsecured	\$3,804,788.92
	524908L73		Unsecured	\$1,000,000.00*		Unsecured	\$1,001,354.43
	524908MB3		Unsecured	\$22,000,000.00*		Unsecured	\$10,873,966.00
	524908MG2		Unsecured	\$4,985,000.00*		Unsecured	\$1,320,620.24
	524908MP2		Unsecured	\$12,365,000.00*		Unsecured	\$5,376,734.88
	524908MR8		Unsecured	\$6,000,000.00*		Unsecured	\$1,817,954.23
	524908MV9		Unsecured	\$4,000,000.00*		Unsecured	\$1,283,561.71
	524908MY3		Unsecured	\$4,000,000.00*		Unsecured	\$1,553,254.19
	524908N30		Unsecured	\$312,000.00*		Unsecured	\$150,934.94
	524908N48		Unsecured	\$990,000.00*		Unsecured	\$592,742.86
	524908NC0		Unsecured	\$17,000,000.00*		Unsecured	\$1,133,233.04
	524908NF3		Unsecured	\$100,000,000.00*		Unsecured	\$139,548.89
	524908NL0		Unsecured	\$10,000,000.00*		Unsecured	\$9,491,655.28
	524908NM8		Unsecured	\$10,000,000.00*		Unsecured	\$10,011,941.32
	524908NV8		Unsecured	\$4,000,000.00*		Unsecured	\$4,004,719.86
	524908NX4		Unsecured	\$50,000,000.00*		Unsecured	\$53,481,388.89
	524908NY2		Unsecured	\$17,000,000.00*		Unsecured	\$14,513,829.16
	524908NZ9		Unsecured	\$10,124,000.00*		Unsecured	\$6,384,844.47
	524908PA2		Unsecured	\$10,000,000.00*		Unsecured	\$9,575,000.00
	524908PF1		Unsecured	\$7,735,000.00*		Unsecured	\$9,070,724.20
	524908PH7		Unsecured	\$2,645,000.00*		Unsecured	\$1,513,063.20
	524908PL8		Unsecured	\$51,945,000.00*		Unsecured	\$12,617,583.16
	524908PM6		Unsecured	\$6,765,000.00*		Unsecured	\$4,948,975.30
	524908SH4		Unsecured	\$23,900,000.00*		Unsecured	\$13,046,888.35
	524908SJ0		Unsecured	\$1,200,000.00*		Unsecured	\$1,201,038.25
	524908TY6		Unsecured	\$4,965,000.00*		Unsecured	\$4,421,274.29
	524908UH1		Unsecured	\$4,000,000.00*		Unsecured	\$4,007,281.25
	524908UK4		Unsecured	\$1,864,000.00*		Unsecured	\$1,434,107.62
	524908UL2		Unsecured	\$50,000,000.00*		Unsecured	\$5,006,628.57
	524908UP3		Unsecured	\$13,943,000.00*		Unsecured	\$18,345,555.97
	524908UY4		Unsecured	\$100,000,000.00*		Unsecured	\$264,500.12

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524908UZ1		Unsecured	Undetermined		Unsecured	\$3,179,886.71
	524908VB3		Unsecured	\$1,000,000.00*		Unsecured	\$912,032.35
	524908VN7		Unsecured	Undetermined		Unsecured	\$3,670,261.42
	524908WE6		Unsecured	\$2,460,000.00*		Unsecured	\$2,125,480.24
	524908WF3		Unsecured	\$13,000,000.00*		Unsecured	\$13,017,635.80
	524908WK2		Unsecured	\$900,000.00*		Unsecured	\$704,244.86
	524908WS5		Unsecured	\$2,500,000.00*		Unsecured	\$2,002,333.23
	524908WU0		Unsecured	\$60,000,000.00*		Unsecured	\$60,131,072.13
	524908WW6		Unsecured	\$3,125,000.00*		Unsecured	\$2,449,559.02
	524908XD7		Unsecured	\$10,287,000.00*		Unsecured	\$10,307,287.58
	524908XL9		Unsecured	Undetermined		Unsecured	\$5,228,850.95
	524935AJ2		Unsecured	\$1,351,000.00*		Unsecured	\$1,364,556.91
	524935AK9		Unsecured	\$197,000.00*		Unsecured	\$192,514.18
	524935AP8		Unsecured	\$1,397,000.00*		Unsecured	\$90,250.86
	524935AT0		Unsecured	\$191,000.00*		Unsecured	\$118,405.82
	524935AV5		Unsecured	\$1,000,000.00*		Unsecured	\$630,110.67
	524935AW3		Unsecured	\$1,215,000.00*		Unsecured	\$627,370.03
	524935AX1		Unsecured	\$700,000.00*		Unsecured	\$701,195.38
	524935AY9		Unsecured	\$1,102,000.00*		Unsecured	\$1,094,045.97
	524935AZ6		Unsecured	\$500,000.00*		Unsecured	\$469,589.67
	524935BE2		Unsecured	\$100,000.00*		Unsecured	\$79,400.62
	524935BF9		Unsecured	\$1,000,000.00*		Unsecured	\$948,927.32
	524935BG7		Unsecured	\$1,528,000.00*		Unsecured	\$1,257,124.95
	524935BN2		Unsecured	\$290,000.00*		Unsecured	\$244,662.96
	524935BR3		Unsecured	\$100,000.00*		Unsecured	\$71,183.66
	524935BV4		Unsecured	\$500,000.00*		Unsecured	\$509,977.30
	524935BX0		Unsecured	\$1,500,000.00*		Unsecured	\$1,474,762.73
	524935BY8		Unsecured	\$645,000.00*		Unsecured	\$540,616.48
	524935CA9		Unsecured	\$1,441,000.00*		Unsecured	\$1,208,088.20
	524935CE1		Unsecured	\$231,000.00*		Unsecured	\$198,842.34
	524935CH4		Unsecured	\$525,000.00*		Unsecured	\$502,293.06
	524935CJ0		Unsecured	\$1,000,000.00*		Unsecured	\$984,463.69
	524935CK7		Unsecured	\$123,000.00*		Unsecured	\$105,062.42
	524935CL5		Unsecured	\$796,000.00*		Unsecured	\$777,035.37

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524935CM3		Unsecured	\$500,000.00*		Unsecured	\$420,130.12
	524935CN1		Unsecured	\$1,361,000.00*		Unsecured	\$175,766.45
	524935CP6		Unsecured	\$625,000.00*		Unsecured	\$377,689.65
	524935CQ4		Unsecured	\$367,000.00*		Unsecured	\$295,421.53
	524935CR2		Unsecured	\$1,172,000.00*		Unsecured	\$1,042,262.77
	524935CS0		Unsecured	\$186,000.00*		Unsecured	\$186,263.92
	524935CT8		Unsecured	\$350,000.00*		Unsecured	\$245,989.05
	524935CU5		Unsecured	\$749,000.00*		Unsecured	\$670,958.44
	524935CV3		Unsecured	\$1,700,000.00*		Unsecured	\$1,720,400.00
	524935CW1		Unsecured	\$118,000.00*		Unsecured	\$116,728.63
	524935CX9		Unsecured	\$100,000.00*		Unsecured	\$20,784.43
	524935CY7		Unsecured	\$213,000.00*		Unsecured	\$200,004.73
	524935CZ4		Unsecured	\$1,000,000.00*		Unsecured	\$893,144.99
	524935DA8		Unsecured	\$500,000.00*		Unsecured	\$455,022.41
	524935DB6		Unsecured	\$1,500,000.00*		Unsecured	\$1,003,585.33
	524935DC4		Unsecured	\$1,500,000.00*		Unsecured	\$843,108.96
	524935DD2		Unsecured	\$117,000.00*		Unsecured	\$101,251.23
	524935DE0		Unsecured	\$419,000.00*		Unsecured	\$419,391.91
	524935DF7		Unsecured	\$135,000.00*		Unsecured	\$134,727.90
	524935DK6		Unsecured	\$1,000,000.00*		Unsecured	\$98,504.54
	524935DM2		Unsecured	\$3,124,000.00*		Unsecured	\$3,159,723.00
	524935DN0		Unsecured	\$500,000.00*		Unsecured	\$510,094.69
	524935DP5		Unsecured	\$375,000.00*		Unsecured	\$344,506.99
	524935DQ3		Unsecured	\$300,000.00*		Unsecured	\$303,567.41
	524935DR1		Unsecured	\$196,000.00*		Unsecured	\$181,853.17
	524935DT7		Unsecured	\$200,000.00*		Unsecured	\$189,735.52
	524935DU4		Unsecured	\$600,000.00*		Unsecured	\$417,876.92
	524935DV2		Unsecured	\$1,441,000.00*		Unsecured	\$1,401,727.09
	524935DW0		Unsecured	\$435,000.00*		Unsecured	\$374,587.86
	524935DX8		Unsecured	\$173,000.00*		Unsecured	\$162,780.59
	524935DY6		Unsecured	\$100,000.00*		Unsecured	\$97,447.18
	524935EA7		Unsecured	\$682,000.00*		Unsecured	\$660,491.64
	524935EB5		Unsecured	\$502,000.00*		Unsecured	\$465,213.16
	524935EC3		Unsecured	\$200,000.00*		Unsecured	\$97,945.61

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	524935ED1		Unsecured	\$241,000.00*		Unsecured	\$231,096.67
	524935EE9		Unsecured	\$668,000.00*		Unsecured	\$593,487.21
	524935EF6		Unsecured	\$500,000.00*		Unsecured	\$455,270.12
	524935EK5		Unsecured	\$120,000.00*		Unsecured	\$118,455.04
	524935EL3		Unsecured	\$213,000.00*		Unsecured	\$204,623.94
	524935EM1		Unsecured	\$403,000.00*		Unsecured	\$361,977.81
	524935EN9		Unsecured	\$803,000.00*		Unsecured	\$771,278.98
	52517P2E0		Unsecured	\$16,000,000.00*		Unsecured	\$16,105,111.11
	52517P2H3		Unsecured	\$5,000,000.00*		Unsecured	\$5,007,989.49
	52517P2J9		Unsecured	\$72,500,000.00*		Unsecured	\$7,293,877.60
	52517P2M2		Unsecured	\$1,306,000.00*		Unsecured	\$1,565,161.66
	52517P2P5		Unsecured	\$13,240,000.00*		Unsecured	\$13,315,487.41
	52517P2R1		Unsecured	\$10,000,000.00*		Unsecured	\$10,063,981.82
	52517P2T7		Unsecured	\$521,000.00*		Unsecured	\$521,585.24
	52517P2U4		Unsecured	\$3,000,000.00*		Unsecured	\$1,902,149.01
	52517P2V2		Unsecured	Undetermined		Unsecured	\$961,367.18
	52517P2W0		Unsecured	\$25,000.00*		Unsecured	\$19,616.81
	52517P2X8		Unsecured	\$3,000,000.00*		Unsecured	\$3,019,194.55
	52517P2Y6		Unsecured	\$1,051,000.00*		Unsecured	\$1,146,449.26
	52517P2Z3		Unsecured	\$5,450,000.00*		Unsecured	\$4,974,527.79
	52517P3A7		Unsecured	\$7,606,000.00*		Unsecured	\$3,159,783.58
	52517P3B5		Unsecured	\$100,000.00*		Unsecured	\$100,126.02
	52517P3C3		Unsecured	\$150,000.00*		Unsecured	\$150,189.04
	52517P3E9		Unsecured	\$9,000,000.00*		Unsecured	\$9,048,614.32
	52517P3F6		Unsecured	\$6,000,000.00*		Unsecured	\$6,127,500.00
	52517P3G4		Unsecured	\$2,020,000.00*		Unsecured	\$2,023,213.41
	52517P3H2		Unsecured	\$6,257,000.00*		Unsecured	\$6,278,121.22
	52517P3L3		Unsecured	\$5,000,000.00*		Unsecured	\$4,545,516.94
	52517P3N9		Unsecured	\$190,000.00*		Unsecured	\$190,179.12
	52517P3P4		Unsecured	\$59,000.00*		Unsecured	\$59,088.28
	52517P3R0		Unsecured	\$5,000,000.00*		Unsecured	\$2,362,000.00
	52517P3S8		Unsecured	\$500,000.00*		Unsecured	\$500,577.00
	52517P3T6		Unsecured	\$692,000.00*		Unsecured	\$692,872.09
	52517P3U3		Unsecured	\$2,000,000.00*		Unsecured	\$2,008,552.52

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517P3V1		Unsecured	\$401,000.00*		Unsecured	\$401,533.76
	52517P3W9		Unsecured	\$100,000.00*		Unsecured	\$100,133.11
	52517P3X7		Unsecured	\$500,000.00*		Unsecured	\$611,350.73
	52517P3Z2		Unsecured	\$1,000,000.00*		Unsecured	\$1,001,716.15
	52517P4B4		Unsecured	\$2,500,000.00*		Unsecured	\$1,505,028.48
	52517P4E8		Unsecured	\$6,233,000.00*		Unsecured	\$3,514,835.36
	52517P4F5		Unsecured	\$1,000,000.00*		Unsecured	\$1,001,373.27
	52517P4H1		Unsecured	\$11,000,000.00*		Unsecured	\$4,616,615.35
	52517P4K4		Unsecured	\$10,540,000.00*		Unsecured	\$10,640,428.46
	52517P4M0		Unsecured	\$103,000.00*		Unsecured	\$103,156.56
	52517P4N8		Unsecured	\$20,373,000.00*		Unsecured	\$20,441,771.41
	52517P4P3		Unsecured	\$3,000,000.00*		Unsecured	\$1,316,945.88
	52517P4Q1		Unsecured	\$179,000.00*		Unsecured	\$179,250.94
	52517P4R9		Unsecured	\$6,022,000.00*		Unsecured	\$1,025,101.20
	52517P4S7		Unsecured	Undetermined		Unsecured	\$793,557.65
	52517P4T5		Unsecured	\$1,000,000.00*		Unsecured	\$1,004,888.89
	52517P4U2		Unsecured	\$288,000.00*		Unsecured	\$290,803.16
	52517P4V0		Unsecured	\$2,750,000.00*		Unsecured	\$1,968,056.68
	52517P4W8		Unsecured	\$1,000,000.00*		Unsecured	\$341,470.00
	52517P4X6		Unsecured	\$25,000,000.00*		Unsecured	\$25,188,020.83
	52517P4Y4		Unsecured	\$2,500,000.00*		Unsecured	\$2,370,028.22
	52517P5F4		Unsecured	\$1,590,000.00*		Unsecured	\$1,280,315.28
	52517P5G2		Unsecured	\$1,165,000.00*		Unsecured	\$1,258,645.41
	52517P5J6		Unsecured	\$376,000.00*		Unsecured	\$396,417.86
	52517P5K3		Unsecured	\$4,680,000.00*		Unsecured	\$4,680,000.00
	52517P5L1		Unsecured	\$347,000.00*		Unsecured	\$347,327.13
	52517P5M9		Unsecured	\$64,000.00*		Unsecured	\$64,069.00
	52517P5N7		Unsecured	\$1,250,000.00*		Unsecured	\$1,288,196.96
	52517P5P2		Unsecured	\$192,000.00*		Unsecured	\$192,175.16
	52517P5Q0		Unsecured	\$2,500,000.00*		Unsecured	\$2,503,712.50
	52517P5S6		Unsecured	\$2,000,000.00*		Unsecured	\$2,050,472.22
	52517P5T4		Unsecured	\$500,000.00*		Unsecured	\$515,647.91
	52517P5V9		Unsecured	\$501,000.00*		Unsecured	\$447,139.23
	52517P5Z0		Unsecured	\$33,685,000.00*		Unsecured	\$27,880,033.34

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 6 of 17

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517P6A4		Unsecured	\$8,000,000.00*		Unsecured	\$8,030,609.02
	52517P6C0		Unsecured	\$12,000,000.00*		Unsecured	\$12,052,215.38
	52517P6E6		Unsecured	\$875,000.00*		Unsecured	\$876,561.88
	52517P6F3		Unsecured	\$3,050,000.00*		Unsecured	\$2,479,968.73
	52517P6G1		Unsecured	\$2,351,000.00*		Unsecured	\$2,383,914.98
	52517P6H9		Unsecured	\$5,470,000.00*		Unsecured	\$4,148,637.36
	52517P6J5		Unsecured	\$25,000,000.00*		Unsecured	\$25,811,805.56
	52517P6L0		Unsecured	\$25,000,000.00*		Unsecured	\$20,209,083.34
	52517P6M8		Unsecured	\$1,590,000.00*		Unsecured	\$1,164,319.13
	52517P6P1		Unsecured	\$144,330,000.00*		Unsecured	\$2,524,049.85
	52517P6Q9		Unsecured	\$13,500,000.00*		Unsecured	\$9,234,177.21
	52517P6R7		Unsecured	\$7,426,000.00*		Unsecured	\$2,926,971.68
	52517P6S5		Unsecured	\$3,000,000.00*		Unsecured	\$3,013,053.85
	52517P6U0		Unsecured	\$879,000.00*		Unsecured	\$879,000.00
	52517P6V8		Unsecured	\$247,000.00*		Unsecured	\$247,266.30
	52517P6W6		Unsecured	\$10,000,000.00*		Unsecured	\$10,080,059.11
	52517P6X4		Unsecured	\$530,000.00*		Unsecured	\$519,888.82
	52517P6Y2		Unsecured	\$5,500,000.00*		Unsecured	\$2,376,221.50
	52517P6Z9		Unsecured	\$119,000.00*		Unsecured	\$101,452.11
	52517P7B1		Unsecured	\$1,164,000.00*		Unsecured	\$1,166,085.81
	52517P7C9		Unsecured	\$1,456,000.00*		Unsecured	\$1,485,359.98
	52517P7D7		Unsecured	\$750,000.00*		Unsecured	\$751,051.43
	52517P7E5		Unsecured	\$2,000,000.00*		Unsecured	\$2,000,000.00
	52517P7G0		Unsecured	\$4,000,000.00*		Unsecured	\$3,605,066.19
	52517P7H8		Unsecured	\$21,433,000.00*		Unsecured	\$17,035,181.01
	52517P7K1		Unsecured	\$214,000.00*		Unsecured	\$214,371.29
	52517PA27		Unsecured	\$15,000,000.00*		Unsecured	\$15,150,000.00
	52517PA43		Unsecured	\$7,000,000.00*		Unsecured	\$7,021,530.54
	52517PA68		Unsecured	\$11,000,000.00*		Unsecured	\$6,208,183.08
	52517PB42		Unsecured	\$10,000,000.00*		Unsecured	\$10,068,531.25
	52517PB59		Unsecured	\$30,000,000.00*		Unsecured	\$30,185,192.97
	52517PC25		Unsecured	\$7,000,000.00*		Unsecured	\$7,029,122.21
	52517PC66		Unsecured	\$50,000,000.00*		Unsecured	\$28,764,304.12
	52517PC74		Unsecured	\$40,310,000.00*		Unsecured	\$29,284,307.12

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PE31		Unsecured	\$15,000,000.00*		Unsecured	\$15,069,999.93
	52517PE98		Unsecured	\$3,000,000.00*		Unsecured	\$3,006,656.94
	52517PH46		Unsecured	\$20,000,000.00*		Unsecured	\$19,101,375.55
	52517PH53		Unsecured	\$100,000,000.00*		Unsecured	\$90,204,661.87
	52517PJ77		Unsecured	\$25,000,000.00*		Unsecured	\$25,407,291.67
	52517PJ85		Unsecured	\$52,000,000.00*		Unsecured	\$50,106,835.53
	52517PK34		Unsecured	\$25,000,000.00*		Unsecured	\$25,311,111.11
	52517PK42		Unsecured	\$12,000,000.00*		Unsecured	\$9,120,906.78
	52517PK91		Unsecured	\$35,000,000.00*		Unsecured	\$35,026,752.20
	52517PL41		Unsecured	\$2,000,000.00*		Unsecured	\$2,016,115.56
	52517PL66		Unsecured	\$5,000,000.00*		Unsecured	\$5,087,881.73
	52517PL74		Unsecured	\$3,500,000.00*		Unsecured	\$3,500,772.01
	52517PM24		Unsecured	\$12,000,000.00*		Unsecured	\$12,068,727.75
	52517PM57		Unsecured	\$5,000,000.00*		Unsecured	\$1,520,469.17
	52517PM81		Unsecured	\$5,000,000.00*		Unsecured	\$5,023,794.99
	52517PM99		Unsecured	\$3,000,000.00*		Unsecured	\$3,010,905.37
	52517PN64		Unsecured	\$60,000,000.00*		Unsecured	\$59,929,514.04
	52517PQ20		Unsecured	\$5,000,000.00*		Unsecured	\$5,028,882.43
	52517PQ87		Unsecured	\$3,000,000.00*		Unsecured	\$3,018,904.86
	52517PR29		Unsecured	\$9,000,000.00*		Unsecured	\$9,043,887.93
	52517PR37		Unsecured	\$2,500,000.00*		Unsecured	\$2,511,815.98
	52517PS28		Unsecured	\$120,000,000.00*		Unsecured	\$114,523,687.50
	52517PS44		Unsecured	\$3,000,000.00*		Unsecured	\$3,011,130.69
	52517PT27		Unsecured	\$6,000,000.00*		Unsecured	\$6,013,678.07
	52517PT68		Unsecured	\$33,700,000.00*		Unsecured	\$33,038,892.14
	52517PT76		Unsecured	\$10,000,000.00*		Unsecured	\$9,613,050.34
	52517PT92		Unsecured	\$1,370,000.00*		Unsecured	\$1,372,396.99
	52517PU33		Unsecured	\$1,500,000.00*		Unsecured	\$146,203.74
	52517PU41		Unsecured	\$16,000,000.00*		Unsecured	\$8,802,000.00
	52517PU74		Unsecured	\$250,000.00*		Unsecured	\$250,221.69
	52517PU82		Unsecured	\$10,000,000.00*		Unsecured	\$10,007,643.49
	52517PUF6		Unsecured	\$5,000,000.00*		Unsecured	\$5,016,256.76
	52517PUL3		Unsecured	\$15,000,000.00*		Unsecured	\$15,008,606.55
	52517PUM1		Unsecured	\$10,000,000.00*		Unsecured	\$10,120,833.33

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PUN9		Unsecured	\$25,000,000.00*		Unsecured	\$25,335,833.33
	52517PUP4		Unsecured	\$10,000,000.00*		Unsecured	\$6,055,452.85
	52517PUQ2		Unsecured	\$7,000,000.00*		Unsecured	\$7,076,805.56
	52517PUR0		Unsecured	\$3,864,000.00*		Unsecured	\$2,205,909.91
	52517PUU3		Unsecured	\$6,000,000.00*		Unsecured	\$5,778,282.16
	52517PV40		Unsecured	\$2,500,000.00*		Unsecured	\$2,535,624.31
	52517PV73		Unsecured	\$7,000,000.00*		Unsecured	\$6,886,299.48
	52517PV99		Unsecured	\$3,000,000.00*		Unsecured	\$3,017,408.25
	52517PVC2		Unsecured	\$18,600,000.00*		Unsecured	\$1,428,911.38
	52517PVN8		Unsecured	\$3,000,000.00*		Unsecured	\$2,517,007.42
	52517PW80		Unsecured	\$5,000,000.00*		Unsecured	\$4,819,969.52
	52517PWA5		Unsecured	\$3,300,000.00*		Unsecured	\$3,345,226.08
	52517PWB3		Unsecured	\$19,000,000.00*		Unsecured	\$9,532,186.08
	52517PWC1		Unsecured	\$3,000,000.00*		Unsecured	\$2,603,045.10
	52517PWD9		Unsecured	\$12,000,000.00*		Unsecured	\$5,560,297.59
	52517PWE7		Unsecured	\$34,950,000.00*		Unsecured	\$35,528,616.67
	52517PWH0		Unsecured	\$10,000,000.00*		Unsecured	\$8,609,708.83
	52517PWJ6		Unsecured	\$10,000,000.00*		Unsecured	\$9,162,975.86
	52517PWL1		Unsecured	\$76,000,000.00*		Unsecured	\$51,288,502.45
	52517PWQ0		Unsecured	\$20,000,000.00*		Unsecured	\$13,245,024.95
	52517PWT4		Unsecured	\$25,000,000.00*		Unsecured	\$20,315,948.36
	52517PWV9		Unsecured	\$10,000,000.00*		Unsecured	\$7,518,616.00
	52517PX48		Unsecured	\$5,000,000.00*		Unsecured	\$5,018,175.62
	52517PX55		Unsecured	\$2,400,000.00*		Unsecured	\$2,408,724.30
	52517PX63		Unsecured	\$18,900,000.00*		Unsecured	\$18,964,442.54
	52517PX71		Unsecured	\$25,000,000.00*		Unsecured	\$25,113,454.78
	52517PX89		Unsecured	\$14,000,000.00*		Unsecured	\$14,051,943.20
	52517PX97		Unsecured	\$10,000,000.00*		Unsecured	\$5,032,423.63
	52517PXM8		Unsecured	\$42,000,000.00*		Unsecured	\$36,269,875.11
	52517PXP1		Unsecured	\$9,250,000.00*		Unsecured	\$9,290,999.34
	52517PXQ9		Unsecured	\$100,000,000.00*		Unsecured	\$94,221,203.30
	52517PXR7		Unsecured	\$6,000,000.00*		Unsecured	\$5,669,720.83
	52517PXS5		Unsecured	\$15,000,000.00*		Unsecured	\$15,153,333.18
	52517PXV8		Unsecured	\$21,000,000.00*		Unsecured	\$16,149,803.30

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PXW6		Unsecured	\$71,000,000.00*		Unsecured	\$66,810,537.50
	52517PXX4		Unsecured	\$5,000,000.00*		Unsecured	\$5,012,916.68
	52517PXZ9		Unsecured	\$5,000,000.00*		Unsecured	\$5,008,369.65
	52517PY21		Unsecured	\$6,000,000.00*		Unsecured	\$6,020,457.95
	52517PY47		Unsecured	\$4,210,000.00*		Unsecured	\$3,602,936.61
	52517PY54		Unsecured	\$3,000,000.00*		Unsecured	\$3,007,970.66
	52517PY62		Unsecured	\$230,000,000.00*		Unsecured	\$23,026,272.30
	52517PY70		Unsecured	\$3,233,000.00*		Unsecured	\$3,236,692.97
	52517PY96		Unsecured	\$5,000,000.00*		Unsecured	\$5,012,211.52
	52517PYD7		Unsecured	\$15,000,000.00*		Unsecured	\$9,872,381.35
	52517PYE5		Unsecured	\$38,500,000.00*		Unsecured	\$38,992,842.78
	52517PYG0		Unsecured	\$11,000,000.00*		Unsecured	\$11,139,791.67
	52517PYH8		Unsecured	\$10,000,000.00*		Unsecured	\$10,134,166.36
	52517PYJ4		Unsecured	\$5,000,000.00*		Unsecured	\$5,066,458.33
	52517PYM7		Unsecured	\$22,000,000.00*		Unsecured	\$22,201,055.66
	52517PYP0		Unsecured	\$5,000,000.00*		Unsecured	\$5,052,222.17
	52517PYQ8		Unsecured	\$50,000,000.00*		Unsecured	\$41,769,373.51
	52517PYR6		Unsecured	\$5,000,000.00*		Unsecured	\$5,037,786.25
	52517PYS4		Unsecured	\$80,000,000.00*		Unsecured	\$58,524,700.30
	52517PYT2		Unsecured	\$70,000,000.00*		Unsecured	\$69,874,009.70
	52517PYU9		Unsecured	\$23,000,000.00*		Unsecured	\$23,071,645.00
	52517PYV7		Unsecured	\$10,000,000.00*		Unsecured	\$10,193,750.20
	52517PYW5		Unsecured	\$30,000,000.00*		Unsecured	\$29,405,581.11
	52517PYX3		Unsecured	\$15,000,000.00*		Unsecured	\$15,265,833.04
	52517PYY1		Unsecured	\$45,000,000.00*		Unsecured	\$21,768,700.13
	52517PYZ8		Unsecured	\$5,000,000.00*		Unsecured	\$5,079,722.04
	52517PZ38		Unsecured	\$15,000,000.00*		Unsecured	\$15,093,399.02
	52517PZ53		Unsecured	\$3,000,000.00*		Unsecured	\$3,005,021.12
	52517PZ61		Unsecured	\$10,000,000.00*		Unsecured	\$10,112,395.74
	52517PZ79		Unsecured	\$25,000,000.00*		Unsecured	\$25,428,507.02
	52517PZA2		Unsecured	\$10,000,000.00*		Unsecured	\$10,139,855.56
	52517PZJ3		Unsecured	\$5,000,000.00*		Unsecured	\$5,016,386.11
	52517PZL8		Unsecured	\$18,000,000.00*		Unsecured	\$17,646,136.67
	52517PZM6		Unsecured	\$15,000,000.00*		Unsecured	\$15,075,833.42

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52517PZN4		Unsecured	\$17,000,000.00*		Unsecured	\$6,683,478.21
	52517PZS3		Unsecured	\$20,000,000.00*		Unsecured	\$20,318,888.98
	52517PZY0		Unsecured	\$25,000,000.00*		Unsecured	\$7,022,416.05
	52517PZZ7		Unsecured	\$5,000,000.00*		Unsecured	\$5,048,999.84
	52520W283		Unsecured	\$8,083,300.00*		Unsecured	\$8,083,300.00
	52520W325		Unsecured	\$15,000,000.00*		Unsecured	\$13,953,739.13
	52520W333		Unsecured	\$53,027,100.00*		Unsecured	\$49,202,727.32
	52520W341		Unsecured	\$32,861,710.00*		Unsecured	\$26,858,745.99
	52520W358		Unsecured	\$17,008,330.00*		Unsecured	\$13,988,833.16
	52520W390		Unsecured	\$10,501,790.00*		Unsecured	\$6,354,469.59
	52520W440		Unsecured	\$12,997,600.00*		Unsecured	\$8,795,607.65
	52520W515		Unsecured	\$23,000,000.00*		Unsecured	\$19,043,800.86
	52520W549		Unsecured	\$24,066,340.00*		Unsecured	\$9,335,378.55
	52520W556		Unsecured	Undetermined		Unsecured	\$19,636,861.76
	52520W564		Unsecured	Undetermined		Unsecured	\$32,039,118.89
	52520WAD3		Unsecured	\$10,000,000.00*		Unsecured	\$10,021,500.91
	52520WAM3		Unsecured	\$450,000.00*		Unsecured	\$361,437.08
	52520WAV3		Unsecured	\$40,250,000.00*		Unsecured	\$287,646.39
	52520WAZ4		Unsecured	\$1,375,000.00*		Unsecured	\$1,376,648.42
	52520WBD2		Unsecured	\$5,000,000.00*		Unsecured	\$5,011,154.69
	52522L129		Unsecured	\$7,232,050.00*		Unsecured	\$6,908,755.87
	52522L137		Unsecured	\$10,115,520.00*		Unsecured	\$7,216,252.15
	52522L145		Unsecured	\$1,762,140.00*		Unsecured	\$1,201,327.02
	52522L186		Unsecured	\$8,238,780.00*		Unsecured	\$8,250,719.08
	52522L202		Unsecured	\$18,000,000.00*		Unsecured	\$18,032,062.56
	52522L236		Unsecured	\$16,785,040.00*		Unsecured	\$12,467,336.52
	52522L244		Unsecured	\$21,821,000.00*		Unsecured	\$17,782,009.10
	52522L251		Unsecured	\$13,997,350.00*		Unsecured	\$9,613,298.13
	52522L293		Unsecured	\$38,850,000.00*		Unsecured	\$36,895,134.86
	52522L301		Unsecured	\$7,830,660.00*		Unsecured	\$5,561,036.32
	52522L319		Unsecured	\$11,876,070.00*		Unsecured	\$6,752,343.88
	52522L327		Unsecured	\$2,666,260.00*		Unsecured	\$1,945,703.96
	52522L335		Unsecured	\$52,814,490.00*		Unsecured	\$34,044,123.11
	52522L350		Unsecured	\$2,600,000,000.00*		Unsecured	\$81,339,784.84

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52522L376		Unsecured	\$16,707,020.00*		Unsecured	\$14,137,626.66
	52522L384		Unsecured	\$3,825,970.00*		Unsecured	\$2,110,392.08
	52522L392		Unsecured	\$4,045,800.00*		Unsecured	\$3,226,053.33
	52522L400		Unsecured	\$25,000,000.00*		Unsecured	\$25,028,997.40
	52522L418		Unsecured	\$26,064,470.00*		Unsecured	\$19,855,419.18
	52522L426		Unsecured	\$12,000,000.00*		Unsecured	\$8,964,731.94
	52522L459		Unsecured	\$29,713,150.00*		Unsecured	\$25,192,494.25
	52522L475		Unsecured	\$5,339,000.00*		Unsecured	\$4,302,502.25
	52522L483		Unsecured	\$4,142,300.00*		Unsecured	\$3,202,849.85
	52522L491		Unsecured	\$36,010,650.00*		Unsecured	\$31,764,236.22
	52522L525		Unsecured	\$776,817,400.00*		Unsecured	\$72,681,740.00
	52522L533		Unsecured	\$8,000,000.00*		Unsecured	\$6,755,578.11
	52522L558		Unsecured	\$13,820,000,000.00*		Unsecured	\$245,067,367.75
	52522L566		Unsecured	\$25,495,180.00*		Unsecured	\$25,495,180.00
	52522L574		Unsecured	\$51,565,320.00*		Unsecured	\$48,369,801.27
	52522L582		Unsecured	\$8,673,630.00*		Unsecured	\$7,314,405.65
	52522L632		Unsecured	\$3,380,240.00*		Unsecured	\$3,386,947.67
	52522L657		Unsecured	\$48,310,620.00*		Unsecured	\$38,631,903.30
	52522L673		Unsecured	\$2,161,670.00*		Unsecured	\$2,399,393.37
	52522L699		Unsecured	\$1,233,600.00*		Unsecured	\$1,326,516.17
	52522L707		Unsecured	\$2,028,100.00*		Unsecured	\$1,997,310.79
	52522L715		Unsecured	\$3,538,300.00*		Unsecured	\$3,733,840.34
	52522L723		Unsecured	\$3,807,570.00*		Unsecured	\$3,286,201.53
	52522L731		Unsecured	\$5,000,000.00*		Unsecured	\$4,800,506.25
	52522L749		Unsecured	\$5,000,000.00*		Unsecured	\$4,490,158.88
	52522L756		Unsecured	\$5,000,000.00*		Unsecured	\$4,151,416.19
	52522L772		Unsecured	\$1,395,500.00*		Unsecured	\$1,575,813.18
	52522L798		Unsecured	\$13,688,610.00*		Unsecured	\$13,688,610.00
	52522L806		Unsecured	\$29,567,250.00*		Unsecured	\$26,284,109.43
	52522L814		Unsecured	\$4,314,700.00*		Unsecured	\$3,788,372.77
	52522L822		Unsecured	\$403,100,000.00*		Unsecured	\$37,829,521.78
	52522L830		Unsecured	\$11,307,500.00*		Unsecured	\$11,307,500.00
	52522L848		Unsecured	\$4,102,500.00*		Unsecured	\$3,712,245.77
	52522L871		Unsecured	\$7,556,450.00*		Unsecured	\$7,778,078.99

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 12 of 17

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	52522L889		Unsecured	\$16,946,020.00*		Unsecured	\$16,970,577.02
	52523J115		Unsecured	\$5,250,000.00*		Unsecured	\$5,250,000.00
	52523J131		Unsecured	\$12,686,000.00*		Unsecured	\$8,980,709.98
	52523J149		Unsecured	\$5,004,000.00*		Unsecured	\$4,984,158.29
	52523J156		Unsecured	\$7,368,780.00*		Unsecured	\$7,450,766.50
	52523J172		Unsecured	\$12,680,000.00*		Unsecured	\$11,497,687.08
	52523J206		Unsecured	\$25,009,640.00*		Unsecured	\$21,062,034.81
	52523J214		Unsecured	\$5,070,930.00*		Unsecured	\$4,204,785.38
	52523J222		Unsecured	\$6,958,000.00*		Unsecured	\$6,690,624.98
	52523J230		Unsecured	\$17,018,280.00*		Unsecured	\$16,145,320.79
	52523J248		Unsecured	\$12,167,700.00*		Unsecured	\$12,247,850.96
	52523J255		Unsecured	\$4,035,700.00*		Unsecured	\$4,062,283.93
	52523J263		Unsecured	\$3,365,520.00*		Unsecured	\$3,215,495.77
	52523J297		Unsecured	\$46,000,020.00*		Unsecured	\$39,343,468.36
	52523J305		Unsecured	\$25,000,000.00*		Unsecured	\$23,207,665.95
	52523J412		Unsecured	\$13,692,000.00*		Unsecured	\$13,692,000.00
	52523J420		Unsecured	\$5,119,000.00*		Unsecured	\$5,119,000.00
	52523J438		Unsecured	\$12,024,370.00*		Unsecured	\$12,179,354.17
	52523J446		Unsecured	\$1,325,500.00*		Unsecured	\$1,018,643.54
	52523J503		Unsecured	\$5,000,000.00*		Unsecured	\$4,290,180.18
	5252M0AA5		Unsecured	\$2,000,000.00*		Unsecured	\$2,000,456.26
	5252M0AB3		Unsecured	\$3,749,000.00*		Unsecured	\$3,850,118.72
	5252M0AC1		Unsecured	\$610,000.00*		Unsecured	\$416,900.31
	5252M0AD9		Unsecured	\$2,724,000.00*		Unsecured	\$2,216,193.02
	5252M0AE7		Unsecured	\$5,816,000.00*		Unsecured	\$5,984,681.58
	5252M0AF4		Unsecured	\$513,000.00*		Unsecured	\$513,816.08
	5252M0AG2		Unsecured	\$368,000.00*		Unsecured	\$368,498.53
	5252M0AH0		Unsecured	\$2,136,000.00*		Unsecured	\$2,139,397.95
	5252M0AJ6		Unsecured	\$2,725,000.00*		Unsecured	\$2,817,964.13
	5252M0AL1		Unsecured	\$465,000.00*		Unsecured	\$465,000.00
	5252M0AM9		Unsecured	\$25,000,000.00*		Unsecured	\$25,050,717.18
	5252M0AN7		Unsecured	\$3,000,000.00*		Unsecured	\$3,000,000.00
	5252M0AP2		Unsecured	\$8,652,000.00*		Unsecured	\$8,863,183.69
	5252M0AQ0		Unsecured	\$155,000.00*		Unsecured	\$155,253.89

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 13 of 17

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0AS6		Unsecured	\$3,500,000.00*		Unsecured	\$3,509,025.88
	5252M0AU1		Unsecured	\$8,000,000.00*		Unsecured	\$8,006,062.30
	5252M0AW7		Unsecured	\$3,000,000.00*		Unsecured	\$3,001,820.51
	5252M0AX5		Unsecured	\$7,582,000.00*		Unsecured	\$6,764,000.00
	5252M0AY3		Unsecured	\$32,000,000.00*		Unsecured	\$32,650,222.22
	5252M0AZ0		Unsecured	\$1,119,000.00*		Unsecured	\$1,119,736.93
	5252M0BA4		Unsecured	\$555,000.00*		Unsecured	\$555,000.00
	5252M0BB2		Unsecured	Undetermined		Unsecured	\$214,000.00
	5252M0BC0		Unsecured	\$1,689,000.00*		Unsecured	\$1,089,000.00
	5252M0BD8		Unsecured	\$2,823,000.00*		Unsecured	\$2,458,549.51
	5252M0BE6		Unsecured	\$2,385,000.00*		Unsecured	\$1,945,880.09
	5252M0BF3		Unsecured	\$813,000.00*		Unsecured	\$813,289.74
	5252M0BG1		Unsecured	\$1,026,000.00*		Unsecured	\$1,026,395.87
	5252M0BH9		Unsecured	\$1,000,000.00*		Unsecured	\$1,000,000.00
	5252M0BJ5		Unsecured	\$1,970,000.00*		Unsecured	\$1,981,379.68
	5252M0BK2		Unsecured	\$505,000.00*		Unsecured	\$505,000.00
	5252M0BL0		Unsecured	\$55,000,000.00*		Unsecured	\$55,210,437.00
	5252M0BM8		Unsecured	\$1,167,000.00*		Unsecured	\$1,112,434.70
	5252M0BN6		Unsecured	\$4,730,000.00*		Unsecured	\$3,430,047.63
	5252M0BP1		Unsecured	\$1,000,000.00*		Unsecured	\$1,000,000.00
	5252M0BQ9		Unsecured	\$1,790,000.00*		Unsecured	\$1,728,325.48
	5252M0BR7		Unsecured	\$688,000.00*		Unsecured	\$688,000.00
	5252M0BS5		Unsecured	\$35,000,000.00*		Unsecured	\$35,118,462.50
	5252M0BT3		Unsecured	\$418,000.00*		Unsecured	\$418,000.00
	5252M0BU0		Unsecured	\$585,000.00*		Unsecured	\$585,000.00
	5252M0BV8		Unsecured	\$508,000.00*		Unsecured	\$508,000.00
	5252M0BX4		Unsecured	\$28,000,000.00*		Unsecured	\$28,332,500.00
	5252M0BY2		Unsecured	\$5,000,000.00*		Unsecured	\$1,263,405.00
	5252M0CC9		Unsecured	\$5,885,000.00*		Unsecured	\$5,646,826.23
	5252M0CD7		Unsecured	\$6,833,000.00*		Unsecured	\$6,865,217.60
	5252M0CE5		Unsecured	\$4,479,000.00*		Unsecured	\$5,685,000.00
	5252M0CF2		Unsecured	\$5,000,000.00*		Unsecured	\$5,001,140.65
	5252M0CG0		Unsecured	\$7,165,000.00*		Unsecured	\$5,696,141.18
	5252M0CH8		Unsecured	\$35,000,000.00*		Unsecured	\$35,102,409.01

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 14 of 17

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0CJ4		Unsecured	\$1,006,000.00*		Unsecured	\$1,006,000.00
	5252M0CK1		Unsecured	\$15,000,000.00*		Unsecured	\$15,127,875.00
	5252M0CL9		Unsecured	\$5,000,000.00*		Unsecured	\$5,014,629.86
	5252M0CM7		Unsecured	\$24,000,000.00*		Unsecured	\$24,055,816.45
	5252M0CN5		Unsecured	\$3,300,000.00*		Unsecured	\$3,357,600.54
	5252M0CP0		Unsecured	\$30,000.00*		Unsecured	\$30,000.00
	5252M0CQ8		Unsecured	\$15,000,000.00*		Unsecured	\$15,020,385.38
	5252M0CR6		Unsecured	\$2,000,000.00*		Unsecured	\$1,464,346.66
	5252M0CS4		Unsecured	\$17,061,000.00*		Unsecured	\$17,084,190.00
	5252M0CT2		Unsecured	\$22,000,000.00*		Unsecured	\$22,092,125.00
	5252M0CU9		Unsecured	\$20,500,000.00*		Unsecured	\$20,530,760.22
	5252M0CV7		Unsecured	\$12,000,000.00*		Unsecured	\$12,057,000.00
	5252M0CX3		Unsecured	\$86,000.00*		Unsecured	\$866,000.00
	5252M0CY1		Unsecured	\$4,738,000.00*		Unsecured	\$4,084,454.49
	5252M0CZ8		Unsecured	\$15,827,000.00*		Unsecured	\$15,844,939.88
	5252M0DA2		Unsecured	\$2,223,000.00*		Unsecured	\$2,223,000.00
	5252M0DB0		Unsecured	Undetermined		Unsecured	\$232,000.00
	5252M0DD6		Unsecured	\$9,368,000.00*		Unsecured	\$9,368,000.00
	5252M0DF1		Unsecured	\$3,645,000.00*		Unsecured	\$3,645,000.00
	5252M0DG9		Unsecured	\$3,000,000.00*		Unsecured	\$3,016,100.00
	5252M0DH7		Unsecured	\$2,325,000.00*		Unsecured	\$2,011,992.42
	5252M0DJ3		Unsecured	\$2,000,000.00*		Unsecured	\$2,011,000.00
	5252M0DK0		Unsecured	\$14,600,000.00*		Unsecured	\$14,600,000.00
	5252M0DL8		Unsecured	\$6,000,000.00*		Unsecured	\$5,410,648.67
	5252M0DM6		Unsecured	\$870,000.00*		Unsecured	\$870,000.00
	5252M0DP9		Unsecured	\$7,000,000.00*		Unsecured	\$7,145,833.33
	5252M0DQ7		Unsecured	\$699,000.00*		Unsecured	\$712,629.48
	5252M0DR5		Unsecured	\$7,000,000.00*		Unsecured	\$7,024,675.00
	5252M0DS3		Unsecured	\$774,000.00*		Unsecured	\$774,000.00
	5252M0DT1		Unsecured	\$12,980,000.00*		Unsecured	\$10,648,097.00
	5252M0DU8		Unsecured	\$1,200,000.00*		Unsecured	\$1,200,000.00
	5252M0DV6		Unsecured	\$5,000,000.00*		Unsecured	\$5,017,083.33
	5252M0DW4		Unsecured	\$1,000,000.00*		Unsecured	\$837,093.74
	5252M0DX2		Unsecured	\$9,000,000.00*		Unsecured	\$9,032,625.00

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 15 of 17

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0DZ7		Unsecured	\$3,600,000.00*		Unsecured	\$3,607,200.00
	5252M0EA1		Unsecured	\$20,000,000.00*		Unsecured	\$20,025,694.44
	5252M0EB9		Unsecured	\$1,000,000.00*		Unsecured	\$1,000,000.00
	5252M0EC7		Unsecured	\$8,000,000.00*		Unsecured	\$8,008,888.89
	5252M0ED5		Unsecured	\$20,622,000.00*		Unsecured	\$18,132,000.00
	5252M0EE3		Unsecured	Undetermined		Unsecured	\$1,623,792.94
	5252M0EF0		Unsecured	\$3,671,000.00*		Unsecured	\$3,716,596.11
	5252M0EG8		Unsecured	\$10,000,000.00*		Unsecured	\$10,268,888.89
	5252M0EH6		Unsecured	\$23,000,000.00*		Unsecured	\$23,587,777.78
	5252M0EK9		Unsecured	\$4,522,000.00*		Unsecured	\$4,522,000.00
	5252M0EL7		Unsecured	\$3,075,000.00*		Unsecured	\$3,075,000.00
	5252M0EM5		Unsecured	\$699,000.00*		Unsecured	\$699,000.00
	5252M0EN3		Unsecured	\$3,000,000.00*		Unsecured	\$3,004,375.00
	5252M0EP8		Unsecured	\$2,010,000.00*		Unsecured	\$2,010,000.00
	5252M0EQ6		Unsecured	\$155,000.00*		Unsecured	\$155,000.00
	5252M0ER4		Unsecured	\$2,075,000.00*		Unsecured	\$1,940,394.92
	5252M0ES2		Unsecured	\$2,100,000.00*		Unsecured	\$2,125,075.76
	5252M0ET0		Unsecured	\$4,100,000.00*		Unsecured	\$4,259,353.33
	5252M0EU7		Unsecured	\$5,000,000.00*		Unsecured	\$5,100,208.33
	5252M0EV5		Unsecured	\$1,727,000.00*		Unsecured	\$1,750,026.67
	5252M0EW3		Unsecured	\$5,000,000.00*		Unsecured	\$5,099,305.56
	5252M0EX1		Unsecured	\$474,000.00*		Unsecured	\$474,000.00
	5252M0EY9		Unsecured	\$1,300,000.00*		Unsecured	\$13,195,000.00
	5252M0EZ6		Unsecured	\$326,000.00*		Unsecured	\$328,750.63
	5252M0FA0		Unsecured	\$20,000,000.00*		Unsecured	\$20,471,900.00
	5252M0FB8		Unsecured	\$4,385,000.00*		Unsecured	\$4,221,232.76
	5252M0FC6		Unsecured	\$10,000,000.00*		Unsecured	\$10,127,500.00
	5252M0FE2		Unsecured	\$267,000.00*		Unsecured	\$271,008.33
	5252M0FF9		Unsecured	\$7,560,000.00*		Unsecured	\$7,560,000.00
	5252M0FG7		Unsecured	\$7,005,000.00*		Unsecured	\$6,737,629.91
	5252M0FH5		Unsecured	\$3,000,000.00*		Unsecured	\$3,021,666.67
	5252M0FJ1		Unsecured	\$4,275,000.00*		Unsecured	\$4,012,307.60
	5252M0FK8		Unsecured	\$8,000,000.00*		Unsecured	\$8,191,333.33
	5252M0FL6		Unsecured	\$393,000.00*		Unsecured	\$393,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

Page 16 of 17

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT B – WILMINGTON STRUCTURED SECURITIES

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
	5252M0FM4		Unsecured	\$6,850,000.00*		Unsecured	\$6,850,000.00
	5252M0FN2		Unsecured	\$207,000.00*		Unsecured	\$207,000.00
	5252M0FR3		Unsecured	\$2,550,000.00*		Unsecured	\$2,165,958.78
	5252M0FS1		Unsecured	\$3,200,000.00*		Unsecured	\$2,476,977.52
	5252M0FT9		Unsecured	\$10,000,000.00*		Unsecured	\$10,148,222.22
	5252M0FU6		Unsecured	\$2,302,000.00*		Unsecured	\$2,312,071.25
	5252M0FY4		Unsecured	\$6,150,000.00*		Unsecured	\$6,235,580.13
	5252M0FW2		Unsecured	\$9,000,000.00*		Unsecured	\$9,052,000.00
	5252M0FX0		Unsecured	\$10,000,000.00*		Unsecured	\$10,000,000.00
	5252M0FY8		Unsecured	\$1,500,000.00*		Unsecured	\$507,370.88
	5252M0FZ5		Unsecured	\$372,000.00*		Unsecured	\$372,000.00
	5252M0GA9		Unsecured	\$2,313,000.00*		Unsecured	\$2,259,000.00
	5252M0GB7		Unsecured	\$3,000,000.00*		Unsecured	\$1,602,792.47
	5252M0GC5		Unsecured	\$232,000.00*		Unsecured	\$232,000.00
	5252M0GD3		Unsecured	\$5,000,000.00*		Unsecured	\$5,142,638.89
	5252M0GE1		Unsecured	\$1,320,000.00*		Unsecured	\$1,146,768.84
	5252M0GF8		Unsecured	\$4,400,000.00*		Unsecured	\$4,417,221.59
	5252M0GG6		Unsecured	\$2,000,000.00*		Unsecured	\$223,266.21
	5252M0GJ0		Unsecured	\$2,320,000.00*		Unsecured	\$2,435,000.00
	5252M0GM3		Unsecured	\$4,488,000.00*		Unsecured	\$4,658,142.70
	5252M0GN1		Unsecured	\$25,000,000.00*		Unsecured	\$25,658,333.33
	5252M0GP6		Unsecured	\$3,000,000.00*		Unsecured	\$3,029,574.32
	5252M0GQ4		Unsecured	\$1,000,000.00*		Unsecured	\$1,030,500.00
	5252M0GR2		Unsecured	\$500,000.00*		Unsecured	\$432,829.93
	5252M0GS0		Unsecured	\$500,000.00*		Unsecured	\$463,250.37
	5252M0GU5		Unsecured	\$433,000.00*		Unsecured	\$433,000.00
	5252M0GV3		Unsecured	\$2,300,000.00*		Unsecured	\$2,007,664.34
	5252M0GW1		Unsecured	\$1,840,000.00*		Unsecured	\$1,840,000.00
	5252M0GX9		Unsecured	\$3,245,000.00*		Unsecured	\$3,245,000.00
			Subtotal	\$5,229,773,259.00*		Subtotal	\$4,952,962,058.43
			TOTAL	\$5,229,773,259.00		TOTAL	\$4,952,962,058.43

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	X	

**ORDER GRANTING DEBTORS' OBJECTION TO THE CLAIM
FILED BY WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE
(CLAIM NUMBER 10082)**

Upon consideration of the objection, dated September 30, 2011 (the “Objection”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3007(a) of the Federal Rules of Bankruptcy Procedure, reducing and allowing claim number 10082, filed by the Wilmington Trust Company, as Indenture Trustee (the “Wilmington Trust Claim”), on the grounds that the Debtors and the claimant have agreed upon a claim value not currently reflected on the proof of claim, all as more fully described in the Objection; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Objection.

Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that the Wilmington Trust Claim is hereby reduced and allowed in the aggregate amount of \$48,783,940,671.27, which reflects the allowed amounts for each security set forth on Exhibit A to the Objection; and it is further

ORDERED that all holders of the Wilmington Structured Securities that are included on the Wilmington Trust Claim are bound by, and deemed to have consented to reduction of the Wilmington Trust Claim to the amount set forth on Exhibit B to the Objection and the terms of this Order; and it is further

ORDERED that Wilmington Trust, as Indenture Trustee or in its individual capacity, and its legal counsel and/or financial advisors shall not have any liability for any claims, demands, suits, actions or causes of action arising out of the consensual agreement to reduce the Wilmington Trust Claim as it relates to the Wilmington Structured Securities, and holders of the Wilmington Structured Securities shall be forever barred, estopped and permanently enjoined from asserting, prosecuting or otherwise pursuing claims in any way related to the matters that are the subject of this Objection against Wilmington Trust individually or as Indenture Trustee; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE